TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1902.

No. 140.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY, PLAINTIFF IN ERROR,

vs.

THE PEOPLE OF THE STATE OF ILLINOIS *EX REL.* SAMUEL B. RAYMOND, COUNTY TREASURER AND *EX OFFICIO* COLLECTOR OF COOK COUNTY, ILLINOIS.

IN ERROR TO THE SUPREME COURT OF THE STATE OF ILLINOIS.

FILED JULY 22, 1901.

(18,233.)

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JUDD & DETWEILER, PRINTERS, WASHINGTON, D. C., SEPTEMBER 23, 1902.

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a UNITED STATES OF AMERICA, *ss:*

To the People of the State of Illinois *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* collector of Cook county, Illinois, Greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at Washington, within thirty (30) days from the date hereof, pursuant to a writ of error filed in the clerk's office of the supreme court of the State of Illinois, wherein The Board of Directors of the Chicago Theological Seminary is plaintiff in error and you are defendant in error, to show cause, if any there be, why the judgment in the said writ of error mentioned should not be corrected and why speedy justice should not be done to the parties in that behalf.

Witness, the Honorable Jacob W. Wilkin, chief justice of the supreme court of the State of Illinois this 27th day of June, in the year of our Lord one thousand nine hundred and one.

JACOB W. WILKIN,
Chief Justice of the Supreme Court of the State of Illinois.

We hereby acknowledge due service of the above citation.
July 12th 1901

EDWIN W. SIMS,
County Attorney,
FRANK L. SHEPARD,
Ass't Co. Attorney,
W. F. STRUCKMANN,
Ass't Co. Attorney,
Attorneys for the People of the State of Illinois ex Rel. the Appellee in said Suit in the Supreme Court of Illinois.

Rec'd copy of the above citation.

JULIUS A. JOHNSON,
One of the Attorneys in the Supreme Court of Illinois for Defendant in Error and at that Time County Attorney.

[Endorsed:] (4) The Board of Directors of the Chicago Theological Seminary *vs.* People of the State of Illinois *ex rel.* &c. Citation of Jacob W. Wilkin chief justice of supreme court of Illinois, &c.

b In the Supreme Court of Illinois.

BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY *vs.* THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* Collector of Cook County.	Appeal from County Court of Cook —.

I, Christopher Mamer, clerk of said court, do hereby certify that on the eleventh day of July in the year of our Lord one thousand

nine hundred and one, a copy of the foregoing citation was lodged in my office at Springfield.

Witness my hand and the seal of this court this 11th day of July, A. D. 1901.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of Supreme Court.

{ Ten-cent United States internal-revenue stamp, canceled Jul- 11, 1901. }

c UNITED STATES OF AMERICA, *ss:*

The President of the United States to the honorable judges of the supreme court of the State of Illinois, Greeting:

Because in the record and proceedings as also in the rendition of the judgment, of a plea which is in the said supreme court of the State of Illinois before you, or some of you being the highest court of law or equity of the said State in which a decision could be had in said suit between The Board of Directors of the Chicago Theological Seminary and The People of the State of Illinois *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* collector of Cook county Illinois wherein was drawn in question the validity of the statute of the State of Illinois, being the general revenue act of the State of Illinois, approved March 30, 1872 and in force July 1 1872, entitled "An act for the assessment of property and for the levy and collection of taxes" with its amendments was drawn in question in said suit by said The Board of Directors of the Chicago Theological Seminary, on the ground that the said general revenue act of the State of Illinois impaired the obligation of the contract arising from the charter granted to the plaintiff in error by the State of Illinois, and was repugnant to the Constitution of the United States and that the decision of said supreme court of Illinois was in favor of the validity of said statute that in said suit the validity of the authority exercised by the officers of the State of Illinois under said general revenue act, in levying the taxes for which judgment was rendered in said suit and in rendering said judgment, was also drawn in question in said suit by said The Board of Directors of the Chicago Theological Seminary on the ground that said authority exercised under said statute impaired the obligation of the contract arising from the charter granted to the plaintiff in error by the State of Illinois, and was repugnant to the Constitution of the United States and that the decision of the supreme court of Illinois was in favor of the
d validity of said authority so exercised under said act; that certain rights and privileges were also claimed under the Constitution of the United States by said The Board of Directors of the Chicago Theological Seminary, and that said rights and privileges were specially set up and claimed under said Constitution, and that said supreme court of the State of Illinois erroneously decided against said rights of the said The Board of Directors of said Chicago

Theological Seminary; from all of which the said The Board of Directors of the Chicago Theological Seminary alleges that it appears in said record and proceedings in said suit, that manifest error has occurred, to the great damage of said The Board of Directors of the Chicago Theological Seminary; we being willing that the error if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you may have the same at Washington within 30 days from the date hereof in the said Supreme Court to be then and there held, that the record of proceedings aforesaid being inspected the said Supreme Court may cause further to be done therein to correct that error, what of right, and according to the laws and customs of the United States should be done.

The Seal of the Circuit Court of the United States for the South'n Dist. Ill.

Witness the Hon. Melville W. Fuller, Chief Justice of the said Supreme Court the 11th day of July in the year of our Lord one thousand nine hundred and one and of our Independence the one hundred and twenty-sixth year.

JAMES T. JONES,
Clerk Circuit Court U. S., South'n Dist. Ills.

In the Supreme Court of Illinois.

BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary, *vs.* THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* Collector of Cook County.	Appeal from County Court of Cook —.

I, Christopher Mamer, clerk of the supreme court, do hereby certify that on the eleventh day of July, in the year of our Lord one thousand nine hundred and one, a copy of the foregoing writ of error for the defendant in error was lodged in my office at Springfield.

Witness my hand and the seal of said court this 11th day of July, A. D. 1901.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of Supreme Court.

{Ten-cent United States internal-revenue stamp, canceled Jul- 11, 1901.}

f In the Supreme Court of Illinois.

BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary *vs.* THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* Collector of Cook County.	Appeal from County Court of Cook —.

I, Christopher Mamer, clerk of the supreme court of Illinois, in and for the northern grand division, by virtue of the foregoing writ of error, and in obedience thereto, do hereby certify that the following pages, numbered from one (1) to one hundred and seven (107) inclusive, contain a true and complete transcript and copy of the record and proceedings had in said court, in the case which is above entitled, and of the whole thereof, including the opinion of the court, and certificate of the chief justice of said court, as the same remain of record and on file in my said office.

In testimony whereof, I have hereunto set my hand and caused the seal of the said supreme court of Illinois to be hereunto affixed, at Springfield, in said State, this eleventh day of July, in the year of Lord one thousand nine hundred and one.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of Supreme Court.

{Ten-cent United States internal-revenue stamp, canceled Jul- 11, 1901.}

1 At a supreme court, begun and held at Springfield, on Tuesday the fourth day of December in the year of our Lord one thousand nine hundred, within and for the State of Illinois.

Present: Carroll C. Boggs, chief justice, Benjamin D. Magruder, justice, Jacob W. Wilkin, justice, Jesse J. Phillips, justice, Joseph N. Carter, justice, James H. Cartwright, justice, John P. Hand, justice, Edward C. Akin, attorney general, Charles M. Woods, sheriff.

Attest: CHRISTOPHER MAMER, *Clerk.*

Be it remembered, that afterwards, to wit: on the fifth day of December, A. D. 1900, there was filed in the office of the clerk of said court a certain transcript of the record and proceedings of the county court of Cook county, which said transcript is in the words and figures following, viz:

STATE OF ILLINOIS, } ss:
County of Cook, }

Pleas before the Honorable R. W. S. Wheatley, county judge of Perry county, presiding as judge of the county court of Cook county at the request and in the absence of the Honorable Orrin N. Carter, sole presiding judge of the county court of Cook county, in the State of Illinois, at a regular term of said county court of Cook county begun and holden at the court-house, in the city of Chicago, in said county and State, on the second Monday, being the 8th day, of October, in the year of our Lord one thousand nine hundred, and of the Independence of the United States of America the one hundred and twenty-fifth.

Present: The Honorable R. W. S. Wheatley acting judge of the county court of Cook county. Ernest L. Magerstadt, sheriff of Cook county.
Attest: PHILIP KNOPF, *Clerk*.

Be it remembered that heretofore, to wit: on the 21st day of June in the year of our Lord one thousand nine hundred, the same being one of the days of the June term of the county court of Cook county, the following certificate of publication was filed with the clerk of said court in words and figures as follows to wit:

Office of the county treasurer and *ex officio* county collector, Cook county, Illinois.

CHICAGO, *June* 15, 1900.

The following is a list of delinquent lands and lots in the county of Cook and State of Illinois upon which remain due and unpaid the taxes levied and assessed for the year 1899, and upon which remain due and unpaid the amount for which said lands and lots have been previously forfeited to the State of Illinois (where and such forfeiture are noted) and which remained unpaid on the first day of
3 November A. D. 1899, and interest and printers' fees added to said amounts, as required by law, and upon which also remain due, and unpaid back taxes for the year 1898 and prior years added (where the same are specifically set forth) together with the interest and printers' fees thereon, if any, contained and set forth in the collector's books with the warrants attached thereto, issued by the county clerk of said county for the year 1899, which now remain due and unpaid; and the total amount due and unpaid on each tract of land or lot, and the taxes for the year 1899, due and unpaid, bear interest from the 1st of May, 1900, at the rate of 1 per cent. per month until paid or forfeited, parts or fractions of a month being reckoned as a month.

Explanatory.—In this list, in all places where no other notation is made, the figures in the colum- headed "$" (meaning dollars)

and "cts." (meaning cents) represents the taxes due and unpaid for the year 1899. When the letters "For." are placed to the left of the figures in this colum- they are intended for an abbreviation of the word "forfeiture" and denote that the amounts set down to the right of the same are the amounts due on said lands and lots previously forfeited to the State and remaining due and unpaid on the 1st day of November, A. D. 1899. When back taxes are extended the year for which such taxes are due is placed to the left of the amount.

4 Canal trustees' subd'n of sec. 7, T. 39, R. 14:

	Lots.	Bl'k.	$ Cts.
C. T. Gem 10 and E. ½	11	46	39.53

Canal trustees' subd'n of sec. 7, T. 39, R. 14, subd'n of lots 5 and 6:

	Lots.	B.	$ Cts.
Sublots	1	50	
	2	"	
	3	"	
	4	"	$548.67

Ashland 2d add'n to Chicago in sec. 18, T. 39, R. 14, subd'n lots 1 to 4, bl'k 16:

J. H. Pearson, sublot 1 ..... $100.71

Bronson's add'n to Chicago, assessors' divis. of lots 9 to 10:

Sublot 1 ..... $563.99

5 James W. Scoville's subd'n W. ½ N. E. ¼, sec. 7, T. 39, R. 13, subd'n of bl'k 23:

	L.	B.	$ Cts.
C. B. Seaville	16	23	31 48
"	17	"	13 68
C. Worthington	18	"	26 79
C. B. Gearville	19	"	13 68
Chicago Theo. Seminary	20	"	44 83
"	21		
Est. C. Meacham	22	"	33 40
G. B. Seaville	23	"	13 68
Chicago Theo. Seminary	24	"	34 40
C. B. Seaville	25	"	13 68
"	26	"	13 68
			$239 30

Maywood, being subd'n of S. ½ S. W. ¼, sec. 2, T. 39, R. 12; W. ½ sec. 11, T. 39, R. 12; N. W. ¼ sec. 14, T. 39, R. 12:

	Lots.	Bl'k.	$ Cts.
Mead and Co.....	23	206	3 23
"	24	"	3 23
"	25	"	3 23
"	26	"	3 23
"	27	"	3 23
			$16 15

6 E. 10 acres, S. 30 acres, W. ½ N. W. ¼, sec. 28, T. 40, R. 13:

	$ Cts.
Chicago Theo. Seminary.....	$61.05

Western add'n sub's'n of W. ½ S. E. ¼, sec. 15, T. 39, R. 12:

	Lots.	Bl'k.	$ Cts.
F. E. Ballard	1	1	61
"	2	"	48
"	3	"	48
			$1.57

Chytran's add'n to Argyle, subd'n S. W. ¼, sec. 8, T. 40, R. 14, subd'n of lot 44, Brown's 2n- add'n and bl'k 6:

	Lot.		$ Cts.
G. W. Barnette	12	...	$16.43

Bradish and Mizner's add'n to Riverside, being a subd'n of E. ½ N. E. ¼, sec. 24, T. 39, R. 12:

	Lot.	Bl'k.	$ Cts.
Chicago Theo. Seminary	19	16	1 29
"	20	"	1 29
			$2.58

7 Canal trustees' subd'n sec. 7, T. 39, R. 14; assessors' div'n of part of lot 2 and all of sub-bl'k 3 to 7:

	Lot.	Bl'k.	$ Cts.
E. 19, 43 ft.....	4	64	$86.90
Chicago Theo. Seminary.			

Canal trustees' subd'n sec. 7, T. 39, R. 14, Bickerdick's add'n to Chicago:

	Lots.	Bl'k.	$ Cts.
Chicago Theo. Seminary	32 to 36	20	$149.46

Canal trustees' subd'n of sec. 7, T. 39, R. 14, Union Park add'n to Chicago:

	Lots.	Bl'k.	$ Cts.
W. A. and N. E. Ellis.....	16	1	
"	17	"	
"	18	"	
"	19	"	$1734.86

Canal trustees' subd'n sec. 7, T. 39, R. 14, Eastman's subd'n of part of lots 7 and 8:

	Lot.		$ Cts.
Chic. T. S.....	2	...	85.50
Sublot and private alley S. and adj.....	5	...	85.59
Chicago Theo. Seminary.			
			$171.09

8 Ashland 2nd add'n to Chicago, sec. 18, T. 39, R. 14, assessors' division of lots 12 to 16, block 9:

	Lot.		$ Cts.
Sublot	4	...	$42.63
Chicago Theo. Seminary.			

Blocks 26. School Section add'n to Chicago, lots 3 and 4:

	Sublots.		$ Cts.
C. Steam Laundry Cos.....	6		
"	7		
"	8	...	$648.25

9 Public notice is hereby given that the undersigned, county treasurer and *ex officio* county collector of Cook county, State of Illinois, will apply to the county court of said county, at the July term thereof, to commence on the second Monday in July, A. D. 1900, being the nineth (9th) day of July, A. D. 1900, for judgment against the delinquent lands, lots and real estate described in the foregoing list for taxes for the year 1899, and interest and costs due thereon, and for the amounts for which said lands, lots and real estate had been forfeited to the State of Illinois, for the taxes previous to the first day of November A. D. 1899 and remaining due and unpaid on the said 1st day of November together with interest and costs due thereon, and for back taxes for the year 1898 and prior year added and the interest and costs due thereon, and for an order to sell said lands, lots and real estate for the satisfaction thereof, and also that on the fourth Monday next succeeding the second Monday in July A. D. 1900 being the sixth (6th) day of August A. D. 1900 at the hour of 9 o'clock a. m., all the lands lots, and real estate described in said list against which judgment shall have been rendered and for the sale of which an order shall have been made, will be exposed to public sale at the county building, where the county court is held in said county, situate on Clark street, between Randolph and Washington streets in the city of Chicago, in

said county of Cook for the amount of taxes, interest and costs due thereon respectively.

Dated Chicago, June 15, 1900.

S. B. RAYMOND,
County Treasurer and ex Officio County Collector of Cook County, Illinois.

10 STATE OF ILLINOIS, } ss:
Cook County, }

I, Wm. Penn Nixon, being first duly affirmed depose and say, that I am the publisher of the Daily Inter-Ocean, and that the foregoing list of lands and lots contained in the newspaper known as the Daily Inter-Ocean to which this certificate is attached, is a list of the delinquent lands and lots upon which remains due and unpaid the taxes levied and assessed for the year 1899 (and prior years), together with the amounts for which said lands had been previously forfeited to the State of Illinois (when such forfeitures are noted) and which remain due and unpaid on the first day of November A. D. 1899; and also a list of delinquent lands and lots upon which remains due and unpaid special assessments and special taxes levied and assessed by the following corporate authorities, viz: "The Village of Barrington," "The Village of Blue Island," "The Town of Cicero," "The Village of Chicago Heights," "The Village of Desplaines," "The City of Evanston," "The Village of Franklin Park," "The Village of Grossdale," "The Village of Harlem," "The City of Harvey," "The Village of La Grange," "The Village of Maywood," "The Village of Melrose Park," "The Village of Morgan Park," "The Village North Harvey," "The Village of Palatine," "The Village of Park Ridge," "The Village of Riverside," "The Village of River Forest," "The Village of River View," "The Village of West Hammond," "The Village of Western Springs," "The Village of Wilmette," "The Village of Winnetkee," "The City of Chicago," "The Board of South Park Commissioners," "The Board of West Park Commissioners," "The Ridge Avenue Park District," "The Town of Evanston," "The Town of Lake View," with notices hereto attached, and that the same were duly published and advertised pursuant to law. Once in the Daily Inter-Ocean, a newspaper printed and published in the county of Cook and State of Illinois; and the whole of said advertisement was contained in one edition of said newspaper,
11 said newspaper being a newspaper of general circulation throughout said county, and that the date of the newspaper containing the same was the 15th day of June A. D. 1900.

In witness whereof, I have hereunto set my hand and seal this eighteenth day of June A. D. 1900.

WM. PENN NIXON, *Publisher.*

Subscribed, declared and affirmed to, before me this 18 day of June A. D. 1900.

[SEAL.]

J. R. FORD,
Notary Public.

STATE OF ILLINOIS, } ss:
County of Cook, }

Pleas before the Honorable Orrin N. Carter, sole presiding judge of the county — of Cook county, in the State of Illinois, at a regular term of said county court of Cook county begun and holden at the court-house, in the city of Chicago, in said county and State, on the second Monday, being the nineth day, of July, in the year of our Lord one thousand nine hundred, and of the Independence of the United States of America the one hundred and twenty-fifth.

Court opened by proclamation
Present thereat the Honorable Orrin N. Carter judge of the county court of Cook county Charles S. Deneen State's attorney Ernest J. Magerstadt sheriff of Cook county.
Attest: PHILIP KNOPF,
Clerk of the County Court of Cook County.

In the matter of the application of SAMUEL B. RAYMOND, county treasurer and *ex officio* collector of the revenue of Cook county, in the State of Illinois, for judgment for delinquent State, county, town, school, road, city, village, park, drainage, assessment, and corporation taxes and assessment levied and assessed upon the lands and lots in the county of Cook, in the State of Illinois, for the year 1899, and for the due and unpaid back taxes of 1898 and prior years added, and for forfeitures to the State, together with interest, printers' fees, and costs due and unpaid thereon.

And now on this nineth (9th) day of July A. D. 1900 comes into court Samuel B. Raymond county treasurer and *ex officio*
13 collector of the revenue of Cook county in the State of Illinois by Charles S. Deneen State's attorney in behalf of the People of the State of Illinois and by Julius A. Johnson county attorney of Cook county and by Chas. M. Walker corporation counsel of the city of Chicago in said county and by the attorneys respectively of the various towns and villages in said county and by the attorneys respectively for the various boards of park commissioners in said county and applies for judgment for the delinquent State county town school road city village park drainage assessment and corporation taxes and assessment levied and assessed upon the lands and lots in the county of Cook in the State of Illinois for the year 1899 and for the due and unpaid back taxes of 1898 and prior years added and for forfeitures to the State together with interest printers' fees and costs due and unpaid thereon the record of the delinquent list of said delinquent taxes assessments forfeitures back taxes interest printers' fees and costs being contained and fully set forth in ninety-three volumes numbered one to ninety-three inclusive and hereinafter following and it appearing to the court and

the court finding from evidence here adduced that due notice as required by law has been given of this application for judgment and of the time and place thereof. Thereupon on motion of said Samuel B. Raymond by his attorney respectively as hereinabove set out

It is ordered by the court that any and all parties desiring to object to the rendition of judgment herein file their objections in writing on or before 10 a. m. Wednesday July 11th, A. D. 1900.

14 The following is a list *if* delinquent lands and lots in the county of Cook and State of Illinois upon which remain due and unpaid the taxes and special assessments levied and assessed for the year 1899 and upon which remain due and unpaid the amounts for which said lands and lots had been previously forfeited to the State of Illinois and which remained unpaid on the first day of November A. D. 1899 and interest and printers' fees added to said amounts as required by law and upon which also remain due and unpaid back taxes of 1898 and prior years added embracing the delinquent taxes and special assessments together with the interest and printers' fees thereon if any contained and set forth in the collector's books with the warrant for the collection of the same attached thereto issued by the county clerk of said county for the year 1899 which now remain due and unpaid and showing the names of the owners thereof so far as known the proper description of the lands and lots the valuation on which the tax is extended the amounts of the consolidated and other taxes and special assessments for the year 1899 the amount for which said lands and lots had been previously forfeited to the State of Illinois with interest and printers' fees added the amount of the back taxes interest and other costs if any against each parcel of land or lot respectively and the due and unpaid taxes for the year 1899 bear interest from the first day of May 1900 at the rate of one per cent. per month until paid or forfeited parts or fractions of a month are reckoned as a month all of which taxes and special assessments so levied and assessed for said years and hereinafter set forth and enumerated and interest and printers' fees and other costs due thereon respectively S. B. Raymond, county treasurer and *ex officio* county collector of said county, has been unable to collect and which said list is this day reported to the county clerk of said county and duly filed.

Owner's name.	Description.							Valuation as equalized by State board of equalization.	Amount of consolidated and other taxes levied for year 1890.	Total tax.	Amount of interest under section 177, revenue law, to date of judgment.	Costs up to and including entry of judgment.	Total amount of judgment.
	Section.	Town.	Range.	Lot.	Sublot.	Lot.	Block.						
								Dollars.	*Dollars. Cents.*	*Dollars. Cents.*	*Dollars. Cents.*	*Cents.*	*Dollars. Cents.*
Canal trustees' subd'n of	7	39	14										
Assessors' division of part of lot 2 and all of						3 to 7	64						
Chicago Theo. Sem. E. 19.43 ft.					4	"	"	1197	86 60	86 60	2 60	18	89 38
Bickerdike add'n to Chicago	8	39	14										
Chicago Theo. Seminary						32 to 36	20	2066	149 46	149 46	4 48	28	154 22
Union Park add'n to Chicago: W. A. and N. E. Ellis						16	1						
" "						17	"						
" "						18	"	23988	1734 86	1734 86	52 05	72	1787 63
						19	"						
Circuit court partition in S. W. ¼	8	39	14										
Eastman's subd'n of part of						7 and 8							
Chicago Theo. Seminary					2	"		1183	85 59	85 59	2 57	18	88 34
" " " "					5	"							
" " " private S. and ady					5	"		1183	85 59	85 59	2 57	36	88 52
Ashland 2nd add'n to Chicago	18	39	14										
Assessors' division					12 to 16	9							
Chicago Theo. Seminary				4	"	"		589	42 63	42 63	1 28	18	44 09
School Section add'n to Chicago					3 & 4	26							
Cent. Steam Laundry Co.				6	"	"							
" " " "				7	"	"		8963	648 25	648 25	19 45	54	668 24
" " " "				8	"	"							

16 Canal trustees' subd'n of	7	39	14			10	46						
C. Theo. Seminary	E. ½					11	"		646	39 53	39 53	1 19	36	41 08
Subdivision of					5 and 6	3	50							
Chicago Theological S'y				Sublot 1	"	"	"							
				2	"	"	"		7586	548 67	548 67	16 46	72	565 85
				3	"	"	"							
				4	"	"	"							
Ashland 2nd addition to Chicago in	18	39	14		1	1 to 4	16		1382	106 71	107 71	3 02	18	103 91
J. H. Barton						9 & 10								
Bronson's add'n to Chicago														
Assessors' div'n of						"	"		8500	563 99	563 99	16 92	18	581 09
Theological Seminary					1									
James W. Scovelle's subd'n of W. ½ N. E. ¼	7	39	13				23							
Subdivision of						16	"		437	31 48	31 48	94	18	62 60
C. B. Scovelles						17	"		190	13 68	13 68	94	18	14 80
" "						19	"		100	13 68	13 68	41	18	14 80
" "						20	"		623	44 83	44 83	1 34	36	46 53
Chicago Theo. Seminary						21	"		190	13 68	13 68	41	18	14 27
" " "						23	"		464	33 40	33 40	1 00	18	34 58
J. W. Scovelle						24	"		190	13 68	13 68	41	18	14 27
Chicago Theo. Seminary						25	"		190	13 68	13 68	41	18	14 27
C. B. Scovelle						26	"							
" "														
Bradish and Misner add'n to Riverside in	24	39	12			19	16		19	1 29	1 29	04	18	1 51
Chicago Theo. Seminary						20	"		19	1 29	1 29	04	18	1 51
" " "														
Maywood, being a subd'n in	2, 11, 14	39	12											
A. B. Mead & Co.						23	206		54	3 23	3 23	10	18	3 51
" " "						24	"		54	3 23	3 23	10	18	3 51
" " "						25	"		54	3 23	3 23	10	18	3 51
" " "						26	"		54	3 23	3 23	10	18	3 51
" " "						27	"		55	3 23	3 23	10	18	3 51
E. 10 acs. S. 30 acs. W. ½ N. W. ¼	28	40	13						1000	61 05	61 05	1 83	28	63 16
Chicago Theo. Seminary (10 acres)														
Western add'n subd'n of W. ½ S. E. ¼	15	39	12			1	1		13	61	61	02	18	81
F. E. Ballard						2	"		10	48	48	01	18	67
" "						3	"		10	48	48	01	18	67
" "														
Chytrus add'n to Argyle in S. W. ¼	8	40	14											
Subdivision of lot 44 Brown's 2nd add'n to Argyle &							6							
G. W. Barnett						12	"		257	16 43	16 43	49	18	17 10

17 STATE OF ILLINOIS, } ss:
County of Cook, }

I, S. B. Raymond collector of the county of Cook do solemnly swear that the foregoing is a true and correct list of the delinquent lands and lots within the county of Cook upon which I have been unable to collect the taxes and special assessments interest and printers' fees charged thereon as required by law for the year or years therein set forth that said taxes remain due and unpaid as I verily believe.

S. B. RAYMOND,
Collector of Cook County, Illinois.

Subscribed and sworn to before me this 9th day of July A. D. 1900.

PHILIP KNOPF,
Clerk of the County Court of Cook County, Illinois.

18 UNITED STATES OF AMERICA.

STATE OF ILLINOIS, } ss:
County of Cook, }

Pleas before the Honorable Orrin N. Carter, sole presiding judge of the county court of Cook county, in the State of Illinois, at a regular term of said county court of Cook county begun and holden at the court-house, in the city of Chicago, in said county and State, on the second Monday, being the nineth day, of July, in the year of our Lord one thousand nine hundred, and of the Independence of the United States of America the one hundred and twenty-fifth.

Court opened by proclamation.
Present thereat the Honorable Orrin N. Carter judge of the county court of Cook county Charles S. Deneen State's attorney Ernest J. Magerstadt sheriff of Cook county
Attest: PHILIP KNOPF,
Clerk of County Court of Cook County.

In the matter of the application of SAMUEL B. RAYMOND, county treasurer and *ex officio* collector of the revenue of county of Cook, in the State of Illinois, for judgment and order of sale on delinquent taxes and special assessment levied and assessed for the year 1899 and prior years.

And now to wit on this *day* eleventh day of July in the year of our Lord one thousand nine hundred the same being one of the days of the July term A. D. 1900 of this court again comes the said Samuel B. Raymond county treasurer and *ex officio* county collector of the revenue of Cook county by Julius A. Johnson county attor-
19 ney and moves the court for judgment and order of sale against the lands and lots contained in the foregoing list said list comprising volumes one (1) to ninety-three (93) inclusive and known as the Tax Judgment Sale Redemption and Forfeiture Record for the

amount of said delinquent taxes interest penalties and costs due and unpaid thereon for the year A. D. 1899 and prior years.

And it appearing to the court that due notice has been given of the intended application for a judgment and order of sale against said lands and lots and no sufficient defences having been made or cause shown except as to the property described in the objections on file why judgment should not be entered against said lands and lots for the amount of said delinquent taxes interest penalties and costs due and unpaid thereon for the year or years herein set forth.

Therefore it is considered by the court that judgment be and is hereby entered against the aforesaid tract or tracts or lots of land or parts of tracts or lots (as the case may be) except as to the property described in the objections on file in favour of the people of the State of Illinois for the sum annexed to each being the amount of taxes interest penalties and costs due severally thereon.

And it is ordered by the court that the said several tracts or lots of land except as to the properly described in the objections on file be sold as the law directs to satisfy the amount of taxes interest penalties and costs annexed to them severally.

ORRIN N. CARTER,
Judge of the County Court of Cook County.

20 STATE OF ILLINOIS, } ss:
County of Cook, }

I, Philip Knopf clerk of the county court in and for the county of Cook in the State aforesaid do hereby certify that the above and foregoing being volumes one to ninety-three inclusive and known as the Tax Judgment Redemption and Forfeiture Record is a true and correct record of the delinquent real estate in said county against which judgment and order of sale was duly entered in the county court of said county on the 11th day of July 1900 for the amount of the taxes special assessments interest and costs due severally thereon as therein set forth and that the judgment and order of court in relation thereto fully appears on said record.

In testimony whereof I have hereunto set my hand and affixed the seal of said county court at my office in the city of Chicago in said county this 6th day of August A. D. 1900.

PHILIP KNOPF,
Clerk of the County Court of Cook County, Illinois.

21 And heretofore to wit on the 11th day of July A. D. 1900 there were filed with the clerk of said court *a* certain objections in words and figures as follows to wit:

STATE OF ILLINOIS, } ss.
Cook County, }

In the County Court of Cook County, July Term, A. D. 1900.

SAMUEL B. RAYMOND, County Treasurer & *ex Officio* County Collector of Cook County,
vs.
THE BOARD OF DIRECTORS OF THE Chicago Theological Seminary, a Corporation, Impleaded, &c.
} Application for Judgment for Taxes.

Now come the Board of Directors of the Chicago Theological Seminary, a corporation organized under the laws of the State of Illinois, owners of and interested in the different tracts of land and lots respectively, set forth in the schedule hereto attached, by David Fales its attorney, and object to judgment against the said lots and tracts of land for any amount whatever for any taxes, for the following reasons:

First. Each and all of said tracts of land and lots are exempt and free from all taxation whatever.

Second. The taxes levied on said lots and each thereof are void.

Third. This court has no jurisdiction to enter judgment against said lots or either thereof, as the same and each thereof are exempt and free from all taxation.

Fourth. The county clerk of Cook county had no power to levy or extend any tax on any of said lots.

22 Fifth. That the State of Illinois in the year 1855, granted to this objector a charter, and by the provisions of section five of said charter, all property of every kind and description at any time owned belonging to or appertaining to this objector is and would be exempt from the payment of all taxes that after said charter was granted to this objector, the said charter was duly accepted by this objector; and since said acceptance, all the lands of this objector against which judgment is sought for taxes, was bought by this objector, and the same are now owned by it. That the general revenue act of the State of Illinois under which the said county treasurer is seeking to obtain judgment against the lands of this objector in this proceeding, impairs the obligation of said legislative contract between the State of Illinois and this objector arising from the said charter and is a violation of paragraph one, section ten, article one of the Constitution of the United States.

Sixth. That by clause five of the charter of this objector granted to it by the State of Illinois, all the property of every kind and description of this objector is exempt from all taxes of every kind and description, and that the general revenue act of the State of Illinois under which the said county treasurer is seeking to obtain judgment against the lands of this objector is an impairment of the obligation of the contract between the State of Illinois and this objector arising from the said charter and its acceptance by this objector; and the said general revenue act of the State of Illinois is a violation

of clause one, section ten article one, of the Constitution of the United States.

Seventh. That the plaintiff, The People of the State of Illinois, on the relation of the county treasurer and *ex officio* county collector of Cook county in and for the year 1884, in the county court of
23 Cook county, in the State of Illinois, at the July term thereof in the year 1884, filed application for judgment against sundry lands of this objectors, for the general taxes thereon for the year 1883, under the general revenue laws of the State of Illinois; that none of the lands of this objector against which said application for judgment for taxes was asked, were lands occupied at any time by this objector for the buildings of its institution or for the school conducted by it, and were not at any time directly or immediately subjected to use by the school carried on by said objector; that this objector filed its appearance in the county court of Cook county upon said application, and filed its objections therein to judgment being rendered against any of its said lands for the sole reason that by the provisions of its charter granted to it by the State of Illinois, all its lands were exempt from taxation; that the said county court of Cook county at the said July term 1884, proceeded to a hearing of the objections to judgment filed by said objector, and that the sole and only fact and ground of defense heard and considered by the said county court was the objection that by the term- of said section five of the charter of said objector, the land of this objector described in the said objections, was free and exempt from taxation, and thereupon the said county court of Cook county at said July term 1884, rendered judgment sustaining the objections of said objector, and refused the application of said plaintiff for judgment for taxes against the said lands of this objector described in its objections which said judgment of said county court of Cook county remains in full force and unreversed and this the objector is ready to verify and that thereby the said plaintiff is barred and estopped to make application for judgment for taxes of 1899 in the present application against the lands of this objector described in schedule attached to its objections herewith filed.

Eight-. The county treasurer and *ex officio* county collector of Cook county, in the year 1884 in the county court of Cook
24 county in the State of Illinois, at the July term thereof in the year 1884, filed application for judgment against sundry lands of this objector, for the general taxes thereon for the year 1883, under the general revenue laws of the State of Illinois; that none of the lands of this objector against which said application for judgment for taxes was asked were lands occupied at any time by this objector for the buildings of its institution or for the school conducted by it, and were not at any time directly or immediately subjected to use by the school carried on by said objector; that this objector filed its appearance in the county court of Cook county upon said application, and filed its objections therein to judgment being rendered against any of its said lands, for the sole reason that by the provisions of its charter granted to it by the State of Illinois, all its lands were exempt from taxation, that the said county court

of Cook county at the said July term 1884, proceeded to a hearing of the objections to judgment filed by said objector, and that the sole and only fact and ground of defense heard and considered by the said county court was the objection that by the terms of said section five of the charter of said objector the land of this objector described in the said objections, was free and exempt from taxation and thereupon the said county court of Cook county at said July term, 1884, rendered judgment sustaining the objections of said objector, and refused the application of said plaintiff for judgment for taxes against the said lands of this objector described in its objections which said judgment of said county court of Cook county remains in full force and unreversed, and this the objector is ready to verify and that thereby the said plaintiff is barred and estopped to make application for judgment for taxes of 1899 in the present application, against the lands of this objector described in schedule attached to its objections herewith filed.

Nineth. That the plaintiff The People of the State of
25 Illinois, on the relation of the county treasurer and *ex officio* county collector of Cook county in and for the years 1874 to 1884 each, and 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, respectively in the county court of Cook county in the State of Illinois, at the July term thereof in each of the years 1874 to 1884 each, and 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, filed application for judgment against the said lands and sundry other lands of this objector, for the general taxes thereon for the years 1873 to 1883 each, and 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, respectively under the general revenue laws of the State of Illinois; that none of the lands of this objector against which said application for judgment for taxes was asked, were lands occupied at any time by this objector for the buildings of its institution or for the school conducted by it, and were not at any time directly or immediately subjected to use by the school carried on by said objector; that this objector filed its appearance in the county court of Cook county upon each of said applications and filed its objections therein to judgment being rendered against any of its said lands, for the sole reason that by the provisions of its charter granted to it by the State of Illinois, all its lands were exempt from taxation; that the said county court of Cook county at the said July term- 1874 to 1884 each, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, proceeded to a hearing of the objections to judgment filed by said objector, and that the sole and only facts and ground of defense heard and considered by the said county court was the objection that by the terms of said section five of the charter of said objector, the land of this objector described in the said objections was free and exempt from taxation and thereupon the said county court of Cook county at each of said July terms 1874 to 1884 each,
26 and 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, respectively, rendered judgment sustaining the objections of said objector, and refused the application of said plaintiff for judgement for taxes against the said lands of this ob-

jector described in its objections, which said judgments of said county court of Cook county remains in full force and unreversed, and this the objector is ready to verify, and that thereby the said plaintiff is barred and estopped to make application for judgment for taxes of 1899 in the present application, against the lands of this objector described in schedule attached to its objections herewith filed.

Tenth. That the county treasurer and *ex officio* county collector of Cook county in and for the years 1874 to 1884 each, and 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, respectively in the county court of Cook county in the State of Illinois at the July term thereof in each of the year- 1874 to 1884 each, and 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, filed application for judgment against the said lands and sundry other lands of this objector, for the general taxes thereon for the year- 1873 to 1883 each, and 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, respectively under the general revenue laws of the State of Illinois, that none of the lands of this objector against which said application for judgment for taxes was asked were lands occupied at any time by this objector for the buildings of its institution or for the school conducted by it, and were not at any time directly or immediately subjected to use by the school carried on by said objector; that this objector filed its appearance in the county court of Cook county upon each of said applications, and filed its objections therein to judgment being rendered against any of its said lands, for the sole reason that by the provisions of its charter granted to it by the State of Illinois, all its lands were exempt from taxation; that the said county court of Cook county
27 at the said July term- 1874 to 1884 each, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, proceeded to a hearing of the objections to judgment filed by said objector, and that the sole and only fact and ground of defense heard and considered by the said county court, was the objection that — the terms of said sections five of the charter of said objector, the land of this objector described in the said objections, was free and exempt from taxation, and thereupon the said county court of Cook county at each of said July terms 1874 to 1884 each, and 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, and 1898, respectively, rendered judgment sustaining the objections of said objector, and refused the application of said plaintiff for judgment for taxes against the said lands of this objector described in its objections, which said judgments of said county court of Cook county remains in full force and unreversed, and this the objector is ready to verify, and that thereby the said plaintiff is barred and estopped to make application for judgment for taxes of 1899 in the present application, against the lands of this objector described in schedule attached to its objections herewith filed.

Wherefore, this objector prays judgment if said plaintiff- ought to have their aforesaid action against this objector.

Eleventh. That by the charter of this objector granted to it by

the State of Illinois, all property of this objector is free and exempt from all taxes of every kind and description and that this application for judgment against the lands of this objector is an impairment of the obligation of the contract between the State of Illinois and this objector, and is a violation of the first clause of section ten of article one of the Constitution of the United States, and is also a violation of section one of article fourteen, of the Constitution of the United States.

THE BOARD OF DIRECTORS OF THE
CHICAGO THEOLOGICAL SEMINARY.
By its att'y, DAVID FALES.

28 SCHEDULE "A."

The Board of Directors of the Chicago Theological Seminary — owners of the following property:

1.

Lot ten (10) and east ½ of lot eleven (11), in block forty-six (46) in canal trustees' subdivision of section seven (7) township 39, north, range 14, east of the 3rd P. M.

2.

Lots 5 and 6, in block 3, in Page and Woods' subdivision of block 50, in canal trustees' subdivision — section 7, township 39, north, range 14, east of 3rd P. M. being also lots 1, 2, 3, and 4, in sublots 5 and 6, in lots 3, in block 50, canal trustees' subdivision in section 7, township 39, north, range 14, east of 3rd P. M.

3.

Also sublot 1, of a subdivision by E. J. Lewis of lots 1, 2, 3, and 4, in block 16, in Ashland Second addition to Chicago.

4.

Also sublot 1, in assessors' subdivision of lots 9 and 10, in Bronson's addition to Chicago, beginning at northwest corner of lot 9 running south on west line of said lot 9, 81.70 feet, thence east 156 feet to east line of lot 10; thence north on said east line 81.70 feet more or less to the northeast corner of said lot 10; thence west to place of beginning.

5.

Also lots 16, 17, 19, 20, 21, 23, 24, 25, and 26, in block 23, in J. W. Scoville's subdivision of section 7, township 39, north, range 13 east of 3rd P. M. (being J. James W. Scoville's subdivision of the west ½ of the northeast ¼ of said section 7).

6.

Also lots 23, 24, 25, 26, and 27, in block 206, in Maywood, in section- 2, 11 and 14 township 39, north, range 12, east of 3rd P. M.

7.

Also the east ten (10) acres of the south 30 acres of the
29 west $\frac{1}{2}$ of the northwest $\frac{1}{4}$ of section 28, township 40 north, range 13, east of 3rd P. M.

8.

Lots 1, 2, and 3, in block 1, in Western addition of section 15 township 39, north, range 12 east of 3rd P. M.

9.

Lot 12, in block 6, in Chytraus addition to Argyle, in section 8, township 40, north, range 14, east of the 3rd P. M. and subdivision of lot 44 Brown's Second addition to Argyle.

10.

Lots 19 and 20, in block 16, in Bradish and Wizner's addition, in section 24, township 39, north, range 12 east of the 3rd P. M.

11.

East 19.43 feet sublot four (4) assessors' division of lot two (2) and lots three (3) to seven (7) in block sixty-four (64), in the canal trustees' subdivision of section 7 in township 39, north, range 14, east of 3rd P. M.

12.

Lots 32, 33, 34, 35 and 36, in block 20, in Bickerdike's addition to Chicago.

13.

Also lots 16, 17, 18, and 19, in block 1, in Union Park addition to Chicago.

14.

Also lots 2 and 5, in Eastman's subdivision of part of lots 7 and 8 in circuit court partition of the southwest $\frac{1}{4}$ of section 8, township 39, north, range 14, east of 3rd P. M.

Also private alley south and adjoining the said sublot 5, in said Eastman's subdivision, described as aforesaid.

15.

The south 14 feet and 3 inches of lot 14, and the north 5 feet and 9 inches of lot 15 in block 9, Ashland Second addition to
30 Chicago, being sublot 4 in lots 12 to 16 in block 9 in section 18 township 39, north, range 14, east of 3rd P. M (Ashland Second addition).

16.

Also sublots 6, 7, and 8, in lots 3 and 4, in block 26, in School Section addition to Chicago, in section 16 township 39, north, range 14, east of 3rd P. M. said sublots 6, 7, and 8 being in Collins' subdivision of lots 3 and 4, in block 26, in School Section addition to Chicago.

31 And afterwards to wit, on the 24th day of October A. D. 1900 the following among other proceedings were had by and before said court and entered of record to wit:

In the matter of the application of the county treasurer and *ex officio* collector of the county of Cook, in the State of Illinois, for judgment of sale for the delinquent taxes and special assessments levied and assessed for the year 1899 and previous thereto. 166, general.

This day come the county treasurer and *ex officio* collector of Cook county, Illinois by his attorney and The Chicago Theological Seminary objector herein by its attorney and said cause coming on to be heard upon the foregoing application and the objector thereto after a hearing it is ordered by the court that said objections be and are hereby overruled. And thereupon it is considered by the court that judgment be and is hereby entered against the property of said objector in favour of the People of the State of Illinois for the amount of taxes interest penalties and costs due thereon.

It is further ordered that the property of said objector be sold as the law directs to satisfy the amount of taxes interest penalties and costs due thereon Whereupon the said objector now here duly excepts and prays and appeal to the supreme court of the State of Illinois, which is allowed upon said objector filing herein within 30 days from this date bill of exceptions and appeal bond in the penal sum of $500.00 with sureties thereon to be approved by the court.

32 And afterwards to wit on the 1st day of November A. D. 1900 the following among other proceedings were had by and before said court and entered of record to wit:

In the matter of the application of the county treasurer and *ex officio* collector of the county of Cook, in the State of Illinois, for judgment of sale for the delinquent taxes and special assessments levied and assessed for the year 1899 and previous thereto. 166, general.

It appearing to the court, that the said objector for the Board of Directors of the Chicago Theological Seminary, has made deposit with the county treasurer of Cook county, Illinois the amount of taxes and costs on the real estate described in its said objections, it is therefore ordered, that the appeal bond of the said objector this day filed, is hereby approved and appeal allowed to the said objector to the supreme court of the State of Illinois.

33 *Bond No. 166, General.*

And afterwards to wit on the 1st day of November A. D. 1900, there was filed with the clerk of said court a certain bond in words and figures as follows to wit:

Know all men by these presents, that we, the Board of Directors of the Chicago Theological Seminary, a corporation organized under the laws of Illinois, and Eliphalet W. Blatchford of the county of Cook and State of Illinois, are held and firmly bound unto the People of the State of Illinois, in the penal sum of five hundred (500) dollars, lawful money of the United States, for the payment of which, well and truly to be made, we bind ourselves, our heirs executors, and administrators jointly, severally and firmly, by these presents.

Witness our hands and seals, this thirty-first (31st) day of October, A. D. 1900.

The condition of the above obligation is such, that whereas, the People of the State of Illinois did, on the twenty-fourth (24th) day of October, A. D. 1900, in the county court of Cook county, in the State of aforesaid, and of the October term thereof, A. D. 1900, recover a judgment against the following-described real estate on the application of Samuel B. Raymond county treasurer and *ex officio* county collector of Cook county for judgment for delinquent taxes for the year 1899, to wit.

Lot ten (10) and east ½ of lot eleven (11) block forty-six (46) in canal trustees' subdivision of section seven (7) township 39, north, range 14, east of the 3rd P. M. for the sum of $42.26

Lots 5 and 6, in block 3, in Page and Woods' subdivision of block 50, in canal trustees' subdivision, section 7, township 39, north, range 14, east of 3rd P. M. being also lots 1, 2, 3, and 4, *in* sublots 5 and 6, in lots 3, in block 50, canal trustees' subdivision in section 7, township 39, north range 14, east of 3rd P. M. for the sum of $582.31.

Also sublot 1, of a subdivision by E. J. Lewis of lots 1, 2, 3,
34 and 4 in block 16 in Ashland Second addition to Chicago, in section- 18–39–14, for the sum of $106.93.

Also sublot 1, in assessors' subdivision of lots 9 and 10, in Bronson's addition to Chicago. Beginning at northwest corner of lot 9, running south on west line of said lot 9, 81.70 feet; thence east 156 feet to the east line of lot 10; thence north on said east line 81.70 feet more or less to the northeast corner of said lot 10; thence west to place of beginning for the sum of $598.01.

Also lots 16, 17, 19, 20, 21, 23, 24, 25, and 26, in block 23, in J. W. Scoville's subdivision of section 7, township 39, north, range 13 east of 3rd P. M. (being in James W. Scoville's subdivision of the west ½ of the northeast ¼ of said section 7) for the sum of $190.41.

Also lots 23, 24, 25, 26 and 27 in block 206 in Maywood, in section- 2, 11, and 14, township 39, north, range 12, east of 3rd P. M., for the sum of $18.02.

Also the east ten (10) acres of the south 30 acres of the west ½ of the northwest ¼ of section 28 township 40 north range 13 east of 3rd P. M. for the sum of $64.99.

Lots 1, 2, and 3 in block 1, in Western addition of section 15, township 39, north, range 12, east of 3rd P. M. for the sum of $2.20.

Lot 12, in block 6, in Chytraus' addition to Argyle, in section 8, township 40, north, range 14, east of the 3rd P. M. and subdivis-

ion of lot 44, Brown's Second addition to Argyle, for the sum of $17.59.

Lots 19 and 20, in block 16 in Bradish and Wizner's addition to Riverside in section 24 township 39, north, range 12, east of
35 the 3rd P. M. for the sum of $3.09.

East 19.43 feet sublot four (4) assessors' division of lot two (2) and lots three (3) to seven (7) in block sixty-four (64) in the canal trustees' subdivision of section 7, in township 39, north, range 14, east of 3rd P. M. for the sum of $91.97.

Lots 32, 33, 34, 35, and 36, in block 20, in Bickerdike's addition to Chicago, for the sum of $159.32.

Also lots 16, 17, 18, and 19, in block 1, in Union Park addition to Chicago, for the sum of $1839.67.

Also lots 2 and 5, in Eastman's subdivision of part of lots 7 and 8 in circuit court partition of the southwest ¼ of section 8, township 39, north range 14 east of 3rd P. M. with private alley south and adjoining the said sublot 5 in said Eastman's subdivision described as aforesaid, for the sum of $181.81.

The south 14 feet and 3 inches of lot 14, and the north 5 feet and 9 inches of lot 15 in block 9, in Ashland Second addition to Chicago being sublot 4 in lots 12 to 16 in block 9, in section 18, township 39, north, range 14, east of 3rd P. M. (Ashland Second addition) for the sum of $45.36.

Also sublots 6, 7, and 8, in lots 3 and 4, in block 26, in School Section addition to Chicago, in section 16, township 39, north, range 14, east of 3rd P. M. Said sublots 6, 7 and 8, being in Collins' subdivision of lots 3 and 4, in block 26, in School Section addition to Chicago for the sum of six hundred eighty-seven dollars and sixty-eight cents ($687.68) from which said judgment of the said county court of Cook county, the said The Board of Directors of the Chicago Theological Seminary have prayed for, and obtained an ap-
36 peal to the supreme court of Illinois, & has deposited with the county treasurer of Cook county, *were* the amount of said taxes & costs & interest in full.

Now, therefore, if the said The Board of Directors of the Chicago Theological Seminary shall duly prosecute its said appeal with effect, and moreover pay the amount of the judgment for costs rendered and to be rendered against it in case the said judgment shall be affirmed in said supreme court and shall pay the amount of taxes finally adjudged against said real estate, then the above obligation to be void, otherwise to remain in full force and virtue.

THE BOARD OF DIRECTORS OF THE
CHICAGO THEOLOGICAL SEMINARY,
[SEAL.] By E. W. BLATCHFORD, *President.*
GEORGE S. F. SAVAGE, *Secretary.*
ELIPHALET W. BLATCHFORD. [SEAL.]

(50 stamp 50.)

O K.
J. A. JOHNSON, *Co. Att'y.*

O K.
O. A. C.

37 And afterwards to wit on the 17th day of November A. D. 1900 there was filed with the clerk of said court a certain bill of exceptions in words and figures as follows to wit:

STATE OF ILLINOIS, } ss:
County of Cook, }

In the County Court of Cook County.

In the matter of the application of SAMUEL B. RAYMOND, county treasurer and *ex officio* collector, etc., of Cook county, Illinois, for judgment against delinquent lands, etc., for general taxes levied for the year 1899.

THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* SAMUEL B. Raymond, County Treasurer and *ex Officio* Collector of Cook County, &c.,

vs.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY.

In the matter of the objection of the Board of Directors of the Chicago Theological Seminary, a corporation.

It is hereby stipulated that the bill of exceptions filed in the above-entitled cause, may be incorporated in the transcript of the record to the Supreme Court, in lieu of a copy thereof.

JULIUS A. JOHNSON,
Attorney for Applicant.
DAVID FALES,
Attorney for Objector.

No. 166. Application of S. B. Raymond, Co. treas. & *ex of.* Co. collector, &c. *v.* Board of Directors of the Chicago Theo. Seminary. Filed Nov. 17, 1900 Philip Knopf clerk.

38 STATE OF ILLINOIS, } ss:
Cook County, }

In the County Court of Cook County, October Term, A. D. 1900.

In the Matter of the Application of SAMUEL B. RAYMOND, County Treasurer and *ex Officio* County Collector of Cook County, for Judgment for Delinquent Taxes for the Year 1899,

vs.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY, a Corporation, Impleaded, &c.

Objections of the Board of Directors of the Chicago Theological Seminary.

Bill of Exceptions.

Be it remembered, that heretofore, on, to wit, Wednesday, October twenty-fourth (24th), 1900, before the Honorable R. W. S. Wheat-

ley judge of the county court of Perry county, Illinois, sitting as the said judge of said county court of Cook county, the objections of the Board of Directors of the Chicago Theological Seminary, a corporation, came on for hearing.

There appeared for the said objector, David Fales and Gwynn Garnett; for the said applicant, Julius A. Johnson, William F. Struckmann and Frank Shepard, and thereupon it was stipulated and conceded in open court that the title to all the property in question described in objections of defendant objector on the first day of April, 1899, was owned by objector and is still owned by it; that some of the lots are vacant and some are improved and rented to tenants of objector; that all the rentals and income of all the property described in the objections are used for the object contemplated in the charter granted to objector by the State of Illinois, and that all of said parcels and lots were bought by the objector or given to
39 the objector for the promotion of the objects mentioned in the charter; that the objector is the owner of other lots upon which it has constructed buildings wherein is given instruction by professors and instructors to carry out the object designated in its charter, and that the lots occupied by the buildings where said instruction is given are not taxed; that since the grant to it by the State of Illinois of its charter the objector corporation has accepted the same and has expended in the erection and purchase of buildings upon the real estate designated in the objections and upon other lots owned by objector corporation *to* an amount exceeding $200,000, and that a large number of students have been and are being instructed by said corporation according to its charter.

The applicant introduced in evidence the collector's warrants for general taxes for 1899; also the county collector's sworn report of delinquent lands and lots delinquent for the general taxes of 1899, so far as the same relate to objector's property; also the certificate of publication of notice of application for judgment for such taxes, all of which were read in evidence, and thereupon, it was stipulated and agreed that said warrant and report show a total tax and cost against objector's property of $4631.62 in aggregate which remain unpaid.

It was further stipulated that the county treasurer and *ex officio* county collector had published all necessary notices to give the court jurisdiction of the subject-matter and the parties. It was further agreed that said warrants, reports and certificate of publication need not be herein set out in full, but that the foregoing stipulation of facts represent the facts as they appear from said evidence.

40 The objector to maintain the issues introduced read in evidence its charter entitled "An act to incorporate the Chicago Theological Seminary" a copy of which certified by the secretary of State of Illinois, is as follows:—

"An act to incorporate the Chicago Theological Seminary.

SEC. 1. Be it enacted by the people of the State of Illinois represented in the General Assembly, That Stephen Peet, William Carter, Flavel Bascom, M. A. Jewett, Geo. W. Parkins, Philo Carpenter, Truman Post, John C. Holbrook, Horace Hobart, John J. Miter

Hiram Foote, Joseph Johnston, Harvey D. Kitchel, Alden B. Robbins Adam S. Kedzie, L. Smith Hobart, Nathan H. Eggleston, Solomon L. Whithey, Jesse Guernsey, Joseph E. Beebe, Chas. W. Camp John G. Foote, Richard Hall, Geo. S. F. Savage and their successors be and they hereby are created a body politic and corporate to be styled "The Board of Directors of the Chicago Theological Seminary," and by that name and style to remain, and have perpetual succession with full power to sue and be sued plead and be impleaded to acquire, hold and convey property real and personal, to have and use a common seal, to alter and renew the same at pleasure—to make and alter a constitution and by-laws for the conducting and government of said institution, and fully to do whatever may be necessary to carry out the object of this act of corporation.

SEC. 2. That the seminary shall be located in or near the city of Chicago. The object shall be to furnish instruction and the means of education to young men preparing for the gospel ministry and the institution shall be equally open to all denominations of Christians for this purpose.

SEC. 3. That the board of directors shall consist of twenty-
41 four members, nine of whom shall constitute a quorum for the transaction of business. The directors shall hereafter be elected in accordance with the provisions of the constitution under which they act, and shall hold their office until their successors are appointed.

SEC. 4. That the board of directors shall have power to appoint an executive committee and such agents, as they may deem necessary, and such officers, professors, and teachers as the government and instruction of the seminary may require, and prescribe their duties, to remove any of them for sufficient reasons, and to prescribe and direct the course of studies to be pursued in the institution, also to confer such degrees as are consistent with the object of the institution.

SEC. 5. That the property of whatever kind or description belonging or appertaining to said seminary shall be forever free and exempt from all taxation for all purposes whatsoever.

SEC. 6. This act to take effect and be in force from and after its passage, and it shall be deemed a public act and shall be construed liberally in all courts for the purpose therein expressed.

THOMAS I. TURNER,
Speaker of the House of Rep.
G. KOERNER,
Speaker of Senate.

Approved Feb. 15, 1899.
J. A. MATTESON.

42 UNITED STATES OF AMERICA, } ss:
State of Illinois, }

OFFICE OF THE SECRETARY OF STATE.

I, James A. Rose, secretary of state of the State of Illinois, do hereby certify that the foregoing is a true copy of an act entitled "An act to incorporate the Chicago Theological Seminary" approved February 15th 1855, the original of which is now on file in my office.

In witness whereof, I hereto set my hand and affix the great seal of State, at the city of Springfield, this *eighth* day of *June* A. D. *1900.*

[Seal of the State of Illinois, Aug. 26th, 1818.]

JAMES A. ROSE,
Secretary of State."

Ten-cents inter. revenue documentary stamp affixed fully cancelled. 6/8/1900. J. A. R.

It was thereupon stipulated and conceded in open court, that at the July term, 1888, the county treasurer and *ex officio* county collector of Cook county, made application in the county court of Cook county, Illinois, for judgment against the undivided nine-tenths of lot 7, Seipp's subdivision in section 25, township 38, north, range 14, east of 3rd P. M., and other delinquent land in the county of Cook for the general taxes levied respectively thereon for the year 1887.

Thereupon the objector offered and read in evidence the objection filed by the Board of Directors of the Chicago Theological Seminary in the said county court of Cook county, Illinois, to said ap-
43 plication for judgment in words and figures as follows:—

"In the County Court of Cook County, July Term, 1888.

In the matter of the application of GEORGE R. DAVIS for judgment for taxes, &c., of the year 1887.

The Board of Directors of the Chicago Theological Seminary owners of an undivided nine-tenths $\frac{9}{10}$ lot seven Seip's subdivision in section 25 twenty-five town thirty-eight north range fourteen east &c. object to judgment being rendered against said tract for the reason that said lot is exempt from taxes

THE BOARD OF DIRECTORS OF
THE CHICAGO THEOLOGICAL
SEMINARY,
By its att'y, DAVID FALES."

It was thereupon stipulated and conceded, that at the September term, 1888, of the county court of Cook county, Illinois, the said county court of Cook county, Illinois, entered judgment sustaining the said objection of the Board of Directors of the Chicago Theological Seminary, and refused the application of said county treasurer and county collector for judgment for the said general taxes of

1887, upon the undivided nine-tenths of lot 7, Seip's subdivision described in said objection.

It was thereupon stipulated and conceded, that at the July term, 1889, of the county court of Cook county, the county treasurer and *ex officio* county collector of Cook county, made application in the said county court of Cook county, Illinois, for judgment against lot 9, block 2, in C. W. Rigdon's resubdivision of section 27, township 39, north, range 14, east of 3rd P. M., and other delinquent
44 lands in the county of Cook for the general taxes levied respectively thereon for the year 1888.

Thereupon the objector offered and read in evidence, the objection of the Board of Directors of the Chicago Theological Seminary, filed in the said county court of Cook county, Illinois, to said application for judgment, July 10th, 1889, in words and figures as follows:—

"In the County Court of Cook County, July Term, 1889.

In the matter of the application of GEORGE R. DAVIS, county collector of Cook county, for judgment for delinquent taxes and special assessments.

Now come the Board of Directors of the Chicago Theological Seminary &c. owners of & interested — the different lots tracts & parcels of land described in Schedule A hereto attached & object to judgment being rendered against said tracts & lots for the taxes and special assessments thereon respectively for the following reasons.

1st. The land owned by said Board of Directors of the Chicago Theological Seminary *are* exempt from taxation by the charter of said seminary and is not subject to taxation.

By their attorney, DAVID FALES.

SCHEDULE A.

Lot 9 block 2 in C. W. Rigdon's resubdivision of section 27, township 39 north range 14 east of 3rd P. M. owned by the Board of Directors of the Chicago Theological Seminary.

Filed July 10 1889.

HENRY WULFF, *Clerk.*"

It was thereupon stipulated and conceded that at the July
45 term 1889 of the county court of Cook county, Illinois, the said county court of Cook county, Illinois, rendered judgment sustaining the said objection of the Board of Directors of the Chicago Theological Seminary, filed July 10 1889 and refused the application of said county collector for judgment for the said general taxes of 1888, upon the said lot 9, block 2, in C. W. Rigdon's resubdivision of section 27, township 39 north, range 14 east of 3rd P. M. described in said objection.

It was thereupon stipulated and conceded, that at the July term 1891, of the county court of Cook county, Illinois, the county treasurer and *ex officio* county collector of Cook county, made application in the county court of Cook county, Illinois, for judgment for the

general taxes of the year 1890, against the following property.—Sublot one (1), in the assessors' division of lots nine (9) and ten (10) in Bronson's addition to Chicago.

Sublot one (1) and the east six (6) feet of sublot two (2) lot nine (9) block sixty-four (64) in the canal trustees' subdivision of section seven (7) township thirty-nine (39) north range fourteen (14) east of the third (3rd) principal meridian.

Lots eight (8) nine (9) thirteen (13) fourteen (14) twenty-one (21) twenty-two (22), thirty-five (35) thirty-six (36) and forty-five (45) in the subdivision of the south four (4) acres of the north sixteen (16) acres east of railroad of the northeast quarter (N. E. ¼) of the northeast quarter (N. E. ¼) of section nine (9) township thirty-eight (38) north range 14, east of the third (3rd) principal meridian.

Lots 14 to 16 both inclusive, lots 17, 18 to 21 both inclusive in the resubdivision of block 41, in Carpenter's addition to the
46 city of Chicago.

Said tract first above described being more particularly described as follows. All that part of lots nine (9) and ten (10) in Bronson's addition to Chicago, bounded as follows. Beginning at the northwest corner of lot nine (9) thence running *thence* south on the west line of said lot nine (9) in figures 81.70 feet thence east parallel with north line of lots nine (9) and ten (10) in figures 150 feet, to the east line of lot ten (10) thence north on the east line 81.70 feet to the northeast corner of lot ten (10) thence west on north line of lots nine (9) and ten (10) to place of beginning, and other delinquent lands for general taxes levied for year 1900.

Thereupon the objector offered and read in evidence the objection of the Board of Directors of the Chicago Theological Seminary, filed July 10th 1891, in the said county of Cook *county*, Illinois, to said application for judgment, said objection being in words and figures as follows:

"STATE OF ILLINOIS, } ss:
Cook County, }

In the County Court of Cook County, July Term, A. D. 1891.

In the matter of the application of CHARLES KERN, county collector of Cook county, for judgment for taxes and special assessments against sundry lands in Cook county.

The Board of Directors of the Chicago Theological Seminary, owners of the property set out and described in the schedule hereto attached, and made a part hereof, and marked Exhibit 'A'
47 object to judgment being rendered against the said lots, pieces and parcels of ground, or any or either of them, for the following reasons:—

First. That each and all of said tracts and lots are exempt from taxation, and all such taxes and the levy thereof are null and void

these objectors therefore ask that judgment against said lots, pieces and parcels of land be refused.

DAVID FALES,
Att'y for the Board of Directors of the Chicago Theological Seminary.

EXHIBIT "A."

Sublot one (1) in the assessors' division of lots nine (9) and ten (10) in Bronzon's addition to Chicago.

Sublot one (1) and the east six (6) feet of sublot two (2) lot nine (9) block sixty-four (64) in the canal trustees' subdivision of section seven (7) township thirty-nine (39) north range fourteen (14) east of the third (3rd) principal meridian.

Lots eight (8) nine (9) thirteen (13) fourteen (14) twenty-one (21) twenty-two (22) thirty-five (35) thirty-six (36) and forty-five (45) in the subdivision of the south four (4) acres of the north sixteen (16) acres east of railroad, of the northeast quarter (N. E. ¼) of the northeast quarter (N. E. ¼) of section nine (9) township thirty-eight (38) north, range fourteen (14) east of the third (3rd) principal meridian.

Lots fourteen (14) to sixteen (16) both inclusive, lots seventeen (17) lots eighteen (18) to twenty-one (21) both inclusive in the resubdivision of block forty-one (41) in Carpenter's addition to the city of Chicago.

48 Said tract first above described being more particularly described as follows. All that part of lots nine (9) and ten (10) in Bronzon's addition to Chicago, bounded as follows. Beginning at the northwest corner of lot nine (9) thence running *thence* south on the west line of said lot nine (9) in figures 81.70 feet; thence east parallel with north line of lots nine (9) and ten (10) in figures 150 feet, to the east line of lot ten (10) thence north on the east line 81.70 feet to the northeast corner of lot ten (10); thence west on north line of lots nine (9) and ten (10) to place of beginning.

Filed July 10th 1891.

HENRY WULFF, *Clerk.*"

It was thereupon stipulated and conceded, that at the July term 1891, of the county court of Cook county, Illinois, the said county court of Cook county, Illinois, rendered judgment sustaining the objections of the Board of Directors of the Chicago Theological Seminary, filed July 10th 1891, and refused the application of the said county collector of Cook county, for judgment for the said general taxes of 1890, upon the said lots described in said objection, namely:—

Sublot 1, in the assessors' division of lots 9 and 10 in Bronzon's addition to Chicago.

Sublot 1, and the east 6 feet of sublot 2.

Lot 9, block 64 in the canal trustees' subdivision, of section 7, 39 north range 14, east of the 3rd P. M.

Lots 8, 9, 13, 14, 21, 22, 35, 36, 45, in the subdivision of the south

4 acres of the north 16 acres east of railroad, of the northeast quarter of the northeast quarter of section 9, 39, north range 14, east of the 3rd P. M.

Lots 14 to 16, both inclusive, lots 17, 18, to 21, both inclu-
49 sive, in the resubdivision of block 41, in Carpenter's addition to the city of Chicago.

Said tract first above described being more particularly described as follows. All that part of lots 9 and 10 in Bronzon's addition to Chicago, bounded as follows. Beginning at the northwest corner of lot 9, thence running *thence* south on the west line of said lot 9, in figures 81.70 feet; thence east parallel with north line of lots 9 and 10, in figures 150 feet, to the east line of lot 10 thence north on the east line 81.70 feet to the northeast corner of lot 10; thence west on north line of lots 9 and 10 to place of beginning.

It was thereupon stipulated and conceded that at the July term 1892, in the county court of Cook county, Illinois, the county treasurer and *ex officio* county collector of Cook county, made application for judgment against lot two (2) in block eighteen (18) original town of Chicago; and lots one (1), two (2), ten (10) to sixteen (16) both inclusive, and north thirty (30) feet of lot four (4), in block twenty-eight (28) in Ridgeland, Cook county, Illinois, and other delinquent lands in the county of Cook, for the general taxes levied for the year 1891.

Thereupon the objector offered in evidence the objection filed by the Board of Directors of the Chicago Theological Seminary, July 12th, 1892, in the said county court of Cook county, Illinois, to said application for judgment, such objection being in words and figures as follows:—

"In the County Court, Cook County, July Term, 1892.

50 STATE OF ILLINOIS, } ss:
Cook County, }

In the matter of the application of CHARLES KERN, county collector of Cook county, for judgment for delinquent taxes and special assessments, &c.

The Board of Directors of the Chicago Theological Seminary, a corporation, &c., by David Fales, its attorney, owner of the following property:—

Lot two (2) in block eighteen (18) in the original town of Chicago, Cook county, Illinois.

Also lots one (1), two (2) ten (10) to sixteen (16) both inclusive, and the north thirty feet of lot four (4) in block twenty-eight (28) in the village of Ridgeland, being a subdivision, in sections seven (7) and eight (8) township thirty-nine (39) north, range thirteen (13) east of the third (3rd) principal meridian, Cook county, Illinois, objects to judgment being rendered against said lots, or any part thereof, because it says, that the same and each thereof, are exempt from all taxes by its charter.

Wherefore, it asks that judgment be refused against said lots and each thereof.

DAVID FALES,
Att'y for the Board of Directors of the Chicago Theological Seminary.

Filed July 12 1892.

HENRY WULFF, *Clerk.*"

It was thereupon stipulated and conceded that at the July term 1892 of the county court of Cook county, Illinois, the said county court of Cook county rendered judgment sustaining the said objection of the Board of Directors of the Chicago Theological Seminary, filed July 12th, 1892, and refused the said application of the
51 said county treasurer and *ex officio* county collector of Cook county, for judgment for the said general taxes of 1891, on the land described in said objection, namely.

Lot two (2) in block eighteen (18) original town of Chicago; and lots one (1) two (2), ten (10) to sixteen (16) and north thirty (30) feet of lot four (4), in block twenty-eight (28) in Ridgeland.

It was thereupon stipulated and conceded, that at the July term, 1879, of the county court of Cook county, Illinois, the county treasurer and *ex officio* county collector made application in said county court for judgment against lots 23, 24, and 25, in block 1, in Weage and Hyde's subdivision of the N. W. ¼ of the S. E. ¼ of section 20, town 40, north, range 14, east of the 3rd P. M. and other delinquent lands, in the county of Cook, for the general taxes levied for the year 1878. That thereupon the Board of Directors of the Chicago Theological Seminary at the said July term, 1879, filed its objections in writing to said application for judgment against lots 23, 24 and 25, in block 1, in Weage and Hyde's subdivision, stating that it was the owner of said lots and objected to judgment being rendered against the said lots for the following reason in writing. "That each and all of said tracts and lots are exempt from taxation and all such taxes and the levy thereof are null and void. These objectors therefore ask that judgment against said lots, pieces and parcels of land be refused."

Thereupon the said county court of Cook county, Illinois, at the July term, 1879, rendered judgment sustaining the said objection of the Board of Directors of the Chicago Theological Seminary filed at said July term 1879, and refused the said application of
52 the said county treasurer and *ex officio* county collector of Cook county for the said general taxes of 1878, on the land described in said objection.

That at the July term 1880, of the county court of Cook county Illinois, the county treasurer and *ex officio* county collector of Cook county, made application in said county court of Cook county, for judgment against lots 1, 2, 5, and 6, in block 1, in Woodlawn, in section 23, township 38 north, range 14, east of 3rd P. M., and other delinquent lands in the county of Cook for the general taxes on said delinquent lands levied for the year 1879. That thereupon the Board of Directors of the Chicago Theological Seminary at the said

July term, 1880, in said county court of Cook county, filed its objection in writing to said application for judgment against said lots 1, 2, 5, and 6, in block 1, in Woodlawn, stating that it was the owner of said lots and objected to judgment being rendered against the said lots for the following sole reason in writing.

"That each and all of said tracts and lots are exempt from taxation and all such taxes and the levy thereof are null and void. These objectors therefore ask that judgment against said lots, pieces and parcels of land be refused."

Thereupon the said county court of Cook county, Illinois, at the July term, 1880, entered judgment sustaining the said objection of the Board of Directors of the Chicago Theological Seminary filed at said July term 1880, and refused the said application of the said county treasurer and *ex officio* — of Cook county for the said general taxes of 1879, on the land described in said objection.

53 That at the July term 1881, of the county court of Cook county, Illinois, the county treasurer and *ex officio* county collector of Cook county, made application in said county court of Cook county, for judgment against lot 7, in C. Seipp's subdivision in section 25, town 38, north, range 14, east of 3rd P. M., and lot 43 block 2, Travers' subdivision in section 8, township 38, north, range 14, east of 3rd P. M., and other delinquent lands in the county of Cook for the general taxes on said delinquent lands levied for the year 1880.

That thereupon the Board of Directors of the Chicago Theological Seminary at the said July term 1881, in said county court of Cook county, filed its objection in writing to the said application for judgment against said lot 7, Seipp's subdivision and said lot 43, block 2 Travers' subdivision, stating that it was the owner of said lots and objected to judgment being rendered against the said lots for the following sole reason in writing.

"That each and all of said tracts and lots are exempt from taxation and all such taxes and the levy thereof are null and void These objectors therefore ask that judgment against said lots, pieces and parcels of land be refused."

Thereupon the said county court of Cook county Illinois, at the July term 1881, entered judgment sustaining the said objection of the Board of Directors of the Chicago Theological Seminary filed at said July term 1881, and refused the said application of the said county treasurer and *ex officio* county collector of Cook county for the said general taxes of 1880, on the land described in said objection.

54 That at the July term 1882, of the county court of Cook county, Illinois, the county treasurer and *ex officio* county collector of Cook county, Illinois, made application in said county court of Cook county, for judgment against lots 44 to 48, in block 2, in Travers' subdivision in section 8, township 38, north, range 14, east of 3rd P. M., and other delinquent lands in the county of Cook for the general taxes levied for the year 1881, that thereupon the Board of Directors of the Chicago Theological Seminary at the said July term 1882, in said county court of Cook county, filed

its objection in writing to said application for judgment against said lots 44 to 48, in block 2, in Travers' subdivision, stating that it was the owner of said lots and objected to judgment being rendered against the said lots for the following sole reason in writing.

"That each and all of said tracts and lots are exempt from taxation and all such taxes and the levy thereof are null and void. These objectors therefore ask that judgment against said lots, pieces and parcels of land be refused."

Thereupon the said county court of Cook county, Illinois, at the July term 1882, entered judgment sustaining the said objection of the Board of Directors of the Chicago Theological Seminary filed at said July term 1882, and refused the said application of the said county treasurer and *ex officio* county collector of Cook county for the said general taxes of 1881, on the lands described in said objection filed to said July term 1882.

That at the July term 1884 of the county court of Cook county, Illinois, the county treasurer and *ex officio* county collector of Cook county, Illinois, made application in said county court of
55 Cook county, for judgment against lots 39 to 48, in block 2, in Travers' subdivision in section 8, township 38, north, range 14, east of 3rd principal meridian, and other delinquent lands in the county of Cook, for the general taxes on said delinquent lands levied for the year 1883. That thereupon the Board of Directors of the Chicago Theological Seminary at the said July term 1884, in said county court of Cook county, filed its objection in writing to said application for judgment against said lots 39 to 48 block 2, Travers' subdivision, stating that it was the owner of said lots and objected to judgment being rendered against the said lots for the said general taxes of 1883, for the following sole reason in writing.

"That each and all of said tracts and lots are exempt from taxation and all such taxes and the levy thereof are null and void. These objectors therefore ask that judgment against said lots, pieces and parcels of land be refused."

Thereupon the said county court of Cook county, Illinois, at the July term 1884, entered judgment sustaining the said objection of the Board of Directors of the Chicago Theological Seminary, filed at said July term 1884, and refused the application of the said county treasurer and *ex officio* county collector of Cook county, for judgment for the said general taxes of 1883, on the land described in said objection filed to said July term 1884.

It was thereupon stipulated and conceded, that at the July term 1894, of the county court of Cook county, Illinois, the county treasurer and *ex officio* county collector of Cook county, Illinois, made application in said county court, for judgment against sublot 1, in the assessors' division of lots 9 and 10, Bronson's addi-
56 tion to Chicago; lots 16 to 19, both inclusive, in block 1, in Union Park addition to Chicago; lots 32 to 36, both inclusive, in block 20, in Bickerdike's addition to Chicago; lot 2 block 18, in the original town of Chicago, and the S. E. ¼ of the S. W. ¼ of section 33, township 38, north, range 13, east of the 3rd principal meridian, all in Cook county, Illinois, for the general taxes levied

for the year 1893. That thereupon the Board of Directors of the Chicago Theological Seminary at the said July term 1894, filed its objection in writing to said application for judgment against the said lots, and offered in evidence the said objections, such objections being in words and figures as follows:

STATE OF ILLINOIS, } ss:
Cook County, }

In the County Court of Cook County, July Term, 1894.

In the matter of the application of CHARLES KERN, county collector of Cook county, for judgment for taxes, &c.

The Board of Directors of the Chicago Theological Seminary, a corporation organized under the laws of the State of Illinois, by David Fales, its attorney, shows unto your honor, that it is the owner of, and interested in, the following lots, pieces and parcels of land, and that the same are exempt from all taxes whatsoever. Said property, being described as follows.—

Sublot one (1), in the assessors' division of lots nine (9) and ten (10), in Bronson's addition to Chicago.

Lots sixteen (16) to nineteen (19) both inclusive, in block one (1), in the Union Park addition to Chicago.

Lots thirty-two (32) to thirty-six (36) both inclusive, in block twenty (20), in Bickerdike's addition to Chicago.

57 Lot two (2), block eighteen (18), in the original town of Chicago, in section nine (9), township thirty-nine (39) north, range fourteen (14) east of the third (3rd) principal meridian. (The same being described as sublots one (1) to four (4) of the north seventy-five (75) feet of lot two (2), in block eighteen (18); and the south seventy-five (75) feet of lot two (2), block eighteen (18); all in the original town of Chicago.)

The southeast quarter (S. E. ¼) of the southwest quarter (S. W. ¼), of section thirty-three (33) township thirty-eight (38) north, range thirteen (13), east of the third (3rd) principal meridian.

All the foregoing being in Cook county, Illinois.

And it objects to judgment being rendered against the said lots and each thereof, for any amount whatever, or for any taxes whatever, because it says, that by its charter, all its lands and real estate of every kind and description are exempt from all taxes and that any and all levies of taxes thereon are void.

It therefore asks that these objections may be sustained, and that it, and the said lots, may be hence dismissed with its costs in this behalf sustained.

DAVID FALES,
Attorney for the Board of Directors of the Chicago Theological Seminary.

Filed Jul- 9–1894.

HENRY WULFF, *Clerk.*

It was thereupon stipulated and conceded, that at the July term 1894, of the county court of Cook county, Illinois, the said county court of Cook county, rendered judgment sustaining the said
58 objection of the Board of Directors of the Chicago Theological Seminary, filed July 9 1894 and refused the said application of the said county treasurer and *ex officio* county collector for judgment, for the said general taxes of 1893, on the land described in said objection, namely. Sublot 1, in the assessors' division of lots 9 and 10, Bronson's addition to Chicago; lots 16 to 19, both inclusive, in block 1, in Union Park addition to Chicago; lots 32 to 36 both inclusive, in block 20, in Bickerdike's addition to Chicago; lot 2, block 18, in the original town of Chicago, and the S. E. ¼ of the S. W. ¼ of section 33, township 38, north, range 13, east of the 3rd principal meridian, Cook county, Illinois.

It was thereupon stipulated and conceded in open court, that at the July term 1895, the county treasurer and *ex officio* county collector of Cook county, Illinois, made application in the county court of Cook county, Illinois, for judgment against lots 32 to 36 both inclusive, in block 20, Bickerdike's addition to Chicago; lots 16, 17, 18 and 19, block 1, Union Park addition to Chicago; sublot 4, in the assessors' division; lots 12 to 16, block 9, in Ashland Second addition to Chicago; sublot 5, in Gard's subdivision of the south half of lot 2, of the assessors' division of the east half of block 45, in the canal trustees' subdivision of section 7, township 39, north, range 14, east of 3rd P. M. Lots 20, 21 and 24, in subdivision of block 23, in James W. Scoville's subdivision of the west half of the northeast quarter of section 7, township 39, north, range 13, east of 3rd P. M., and the south half of the east half of the S. W. ¼ of section 33, township 38, north, range 13, east of 3rd P. M., in Cook county,
59 Illinois, and other delinquent lands in Cook county, for the general taxes levied respectively thereon, for the year 1894.

Thereupon the objector offered and read in evidence, the objection filed by the Board of Directors of the Chicago Theological Seminary, in the said county court of Cook county, Illinois, to said application for judgment, in words and figures as follows:

STATE OF ILLINOIS, } *ss*:
Cook County, }

In the County Court of Cook County.

PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* D. H. Kochersperger, County Treasurer and *ex Officio* County Collector of Cook County,	Application for Judgment for Taxes, &c.
vs.	
THE BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary *et al.*	

Now comes the Board of Directors of the Chicago Theological Seminary, &c., owners of, and interested in the tracts of land set oppo-

site their names in schedule hereto attached, and object to judgment being rendered against the lots described in said schedule for the following reasons:

First. The said lots are exempt from taxation.

Second. The taxes levied on said lots and each thereof are void.

Third. This court has no jurisdiction to enter judgment against said lots or either thereof, as the same and each thereof, are exempt and free from all taxation.

Fourth. The county clerk of Cook county had no power to levy or extend any tax on any of said lots.

DAVID FALES,
Attorney for Objectors.

60 SCHEDULE "A."

Owner, Board of Directors of the Chicago Theological Seminary.

Description.

Lots 32, 33, 34, 35 and 36, in block 20, Bickerdike's addition to Chicago. Lots 16, 17, 18 and 19, in block 1, in Union Park addition to Chicago. Sublot 4 in the assessors' division of lots 12 to 16 in block 9, in Ashland Second addition to Chicago, being the south 14 feet and 3 inches of lot 14 and the north 5 feet and 9 inches of lot 15 in said block 9 Ashland Second addition. Sublot 5 in Gard's subdivision of the south half of lot 2 of the assessors' division of the east half of block 45 in the canal trustees' subdivision of sec. 7, township 39 north range 14 E. of 3rd P. M.

Lots 20, 21 and 24 in the subdivision of the west half of the northeast quarter of section 7, township 39 north range 13 east of 3rd P. M.

The south half of the east half of the southwest quarter of section 33, township 38 north range 13 east of 3rd P. M.

Filed Jul- 9, 1895.

PHILIP KNOPF, *Clerk.*

It was thereby stipulated and conceded, that at the July term 1895, of the county court of Cook county, Illinois, the said county court of Cook county, Illinois, rendered judgment sustaining the said objection of the Board of Directors of the Chicago Theological Seminary, and refused the application of said county treasurer and *ex officio* county collector for judgment for the said general taxes of 1894, upon the lots described in said objection, namely, lots 32 to 36, block 20, Bickerdike's addition to Chicago. Lots 16, 17, 18
61 and 19, block 1, in Union Park addition to Chicago; sublot 4, in the assessors' division of lots 12 to 16 block 9, Ashland Second addition to Chicago. Lot 5 in Gard's subdivision of the south half of lot 2 of the assessors' division of the east half of block 45, in the canal trustees' subdivision of section 7, township 39, north, range 14, east of 3rd P. M. Lots 20 21 and 24, in the subdivision of block 23, in James W. Scoville's subdivision of the W. ½ N. E ¼ section 7, township 39, north, range 13, east of the 3rd P. M. The S. ½

E. ½ of S. W. ¼ of section 33 township 38, north, range 13, east of 3rd P. M.

It was thereupon stipulated and conceded in open court, that at the July term 1896, the county treasurer and *ex officio* county collector of Cook county, Illinois, made application in the county court of Cook county, for judgment for the general taxes of the year 1895, against lots 32, 33, 34, 35 and 36, in block 20, Bickerdike's addition to Chicago.

Lots 16, 17, 18 and 19, in block 1, in Union Park addition to Chicago, and other property described in the objections next herein set forth.

Thereupon the objector offered and read in evidence, the objection of the Board of Directors of the Chicago Theological Seminary, filed in the said county court of Cook county, Illinois, to said application for judgment, July 15, 1896, in words and figures as follows:

"STATE OF ILLINOIS, } ss:
Cook County, }

In the County Court of Cook County, July Term, A. D. 1896.

62 THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* D. H. Kochersperger, County Collector of Cook County,
vs.
THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL SEMINARY, a Corporation, Impleaded, &c. } Application for Judgment for Taxes.

Now come the Board of Directors of the Chicago Theological Seminary, a corporation organized under the laws of the State of Illinois, owner- and interested in the different tracts of land and lots respectively, set forth in schedule hereto attached respectively, and object to judgment being rendered in this proceeding against the said lots and tracts of land for any amount whatever for any taxes, for the following reasons.—

First. Each and all of said tracts of land and lots are exempt and free from all taxation whatever.

Second. The taxes levied on said lots and each thereof, are void.

Third. This court has no jurisdiction to enter judgment against said lots or either thereof, as the same and each thereof are exempt and free from all taxation.

Fourth. The county clerk of Cook county had no power to levy or extend any tax on any of said lots.

'SCHEDULE A.'

Owner, Board of Directors of the Chicago Theological Seminary.

Description of Property.

Lots 32, 33, 34, 35 and 36, in block 20, Bickerdike's addition to Chicago.

Lots 16, 17, 18 and 19, in block 1, in Union Park addition to Chicago.

Sublot 4 in the assessors' division of lots 12 to 16 in block 9, in Ashland Second addition to Chicago, being the south 14 feet and 3 inches of lot 14 and the north 5 feet and 9 inches of lot 15 in said block 9 Ashland Second addition.

63 Lots 16, 17, 19, 20, 21, 23, 24, 25 & 26, in the subdivision of block 23 in James W. Scoville's subdivision of the west half of the northeast quarter of section 7, township 39 north range 13 east of 3rd P. M.

The south half of the east half of the southwest quarter of section 33, township 38 north range 13 east of 3rd P. M.

Lots 2 & 5 in Eastman's subdivision of part of lots 7 & 8 in the Cook county circuit court partition of the southwest quarter of section 8, in township 39, north, range 14 east of the 3rd principal meridian. Also private alley south and adjoining the said sublot 5, in said Eastman's subdivision described aforesaid.

Sublots 6, 7 & 8 in lots 3 & 4 in block 26, in School Section addition to Chicago, in section 16, township 39 north, range 14 east of the 3rd principal meridian. Said sublots 6, 7, & 8 being in Collins' subdivision of lots 3 & 4, in block 26, in School Section addition to Chicago.

Also lots 5 & 6 in block 3 in Page & Wood's subdivision of block 50, of the canal trustees' subdivision of section 7, township 39 north, range 14 east of the 3rd principal meridian.

Also sublot 1 of a subdivision by E. J. Louis of lots 1, 2, 3 & 4 of block 16, of Ashland Second addition to Chicago.

Also lot 10 and the east half of lot 11, in the subdivision of block 46 in the canal trustees' subdivision of section 7, township 39 north, range 14 east of the 3rd principal meridian.

Also sublot 1 in lots 9 & 10, in Bronson's addition to Chicago. Beginning at northwest corner of lot 9, running south on west line of said lot 9 81.70 feet; thence east 156 feet to east line of lot

64 10; thence north on said east line 81.70 feet more or less to the northeast corner of said lot 10; thence west to place of beginning.

Also lots 84 to 89 both inclusive in Hubbard's subdivision of block 1, in Reid's subdivision of the west half southeast quarter of section 27 township 39 north, range 13 east of the 3rd principal meridian.

Also the east 19.43 feet of lot 4 in the assessors' subdivision of part of lot 2 and all of lots 3 to 7 in block 64 in the canal trustees'

subdivision of section 7, township 39 north, range 14 east of 3rd P. M.

Filed July 15 1896.

PHILIP KNOPF, *Clerk*."

It was thereupon stipulated and conceded, that at the July term 1896, the said county court of Cook county, Illinois, rendered judgment sustaining the said objections of the Board of Directors of the Chicago Theological Seminary, filed July 1896, and refused the said application of the said county treasurer and *ex officio* county collector of Cook county, for the said general taxes of 1895, on the land described in said objections filed July 15 1896 aforesaid.

It was also admitted, that no appeal has ever been taken from nor writ of error sued out on any of said judgments in any of the years when the same was rendered as stipulated above.

It was thereupon stipulated and conceded, that at the July term 1897, of the county court of Cook county, Illinois, the county treasurer and *ex officio* county collector made application for judgment against the property set forth in objections next hereafter set out, and other delinquent lands in the county of Cook for the general taxes levied for the year 1896.

65 Said applicant thereupon offered in evidence the objections filed by the objector July 12 1897 as follows:

"STATE OF ILLINOIS, } ss:
Cook County, }

In the County Court of Cook County, July Term, A. D. 1897.

THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* D. H. Kochersperger, County Collector of Cook County,	Application for Judgment for Taxes.
vs.	
THE BOARD OF DIRECTORS OF THE Chicago Theological Seminary, a Corporation, Impleaded, &c.	

Now come the Board of Directors of the Chicago Theological Seminary, a corporation organized under the laws of the State of Illinois, owners May 1" *May 1"* 1896 & since and interested in the different tracts of land and lots respectively, set forth in schedule hereto attached respectively, and object to judgment being rendered in this proceeding against the said lots and tracts of land for any amount whatever for any taxes, for the following reasons:

First. Each and all of said tracts of land and lots are exempt and free from all taxation whatever.

Second. The taxes levied on said lots and each thereof, are void.

Third. This court has no jurisdiction to enter judgment against said lots or either thereof, as the same and each thereof, are exempt and free from all taxation.

Fourth. The county clerk of Cook county had no power to levy or extend any tax on any of said lots.

DAVID FALES,
Attorney for the Board of Directors of the Chicago Theological Seminary.

66 SCHEDULE 'A.'

Board of Directors of the Chicago Theological Seminary — owners of the following property:—

Lot ten (10) and east ½ of lot eleven (11) in block forty-six (46), in canal trustees' subdivision of section seven (7), township 39 north, range 14, east of the 3rd P. M.

East 19.43 feet sublot four (4), assessors' division of lot two (2), and lots three (3) to seven (7) in block sixty-four (64) in the canal trustees' subdivision of section 7, in township 39 north, range 14 east of 3rd P. M.

Lots 32, 33, 34, 35 and 36, in block 20, in Bickerdike's addition to Chicago.

Also lots 16, 17, 18 and 19, in block 1, in Union Park addition to Chicago.

Also lots 2 and 5, in Eastman's subdivision of part of lots 7 and 8, in circuit court partition of the southwest ¼ of section 8, township 39 north, range 14 east of 3rd P. M.

Also private alley south and adjoining the said sublot 5, in said Eastman's subdivision, described as aforesaid.

The south 14 feet and 3 inches of lot 14, and the north 5 feet and 9 inches of lot 15, in block 9, in Ashland Second addition to Chicago, being sublot 4 in lots 12 to 16 in block 9, in section 18, township 39 north, range 14 east of 3rd P. M. (Ashland Second addition.)

Also sublots 6, 7 and 8, in lots 3 and 4, in block 26, in School Section addition to Chicago, in section 16, township 39 north, range 14 east of 3rd P. M. Said sublots 6, 7 and 8, being in Collins' subdivision of lots 3 and 4, in block 26, in School Section addition to Chicago.

67 Lots 5 and 6, in block 3, in Page and Wood's subdivision of block 50, in canal trustees' subdivision, section 7, township 39 north, range 14 east of 3rd P. M., being also lots 1, 2, 3 and 4, in sublots 5 and 6, in lot 3, in block 50, canal trustees' subdivision, in section 7, township 39 north, range 14 east of 3rd P. M.

Also sublot 1, of a subdivision by E. J. Lewis of lots 1, 2, 3 and 4, in block 16, in Ashland Second addition to Chicago.

Also sublot 1 in assessors' subdivision of lots 9 and 10, in Bronson's addition to Chicago. Beginning at northwest corner of lot 9, running south on west line of lot 10; thence north on said east line 81.70 feet more or less to the northeast corner of said lot 10; thence west to place of beginning.

Also the south ½ of the east ½ of southwest ¼ of section 33, township 38 north, range 13 east of 3rd P. M.

Also lots 16, 17, 19, 20, 21, 23, 24, 25 and 26, in block 23, in J. W.

Scoville's subdivision of section 7, township 39, north, range 13 east of 3rd P. M. (being in James W. Scoville's subdivision of the west ½ of the northeast ¼ of said section 7).

Also lots 23, 24, 25, 26 and 27, in block 206, in Maywood, in sections 2, 11 and 14, township 39 north, range 12, east of 3rd P. M.

Also the east ten (10) acres of the south 30 acres of the west ½ of the northwest ¼ of section 28, township 40 north, range 13 east of 3rd P. M.

DAVID FALES, *Att'y, &c.*

Filed Jul- 12 1897

PHILIP KNOPF, *Clerk.*

68 It was thereupon stipulated and conceded, that at the July term 1897, of the county court of Cook county, Illinois, the said county court of Cook county, Illinois, rendered judgment sustaining the said objections of the Board of Directors of the Chicago Theological Seminary, filed July 12 1897, and refused the said application of the said county treasurer and *ex officio* county collector of Cook county, for judgment, for the said general taxes of 1896, on the land described in said objections and set forth in the said objections filed July 12 1897. That appeal was taken by the said applicant to the supreme court of the State of Illinois, and that the supreme court of Illinois June 18, 1898, filed the opinion of the court, as set forth in the 174 Ill., at page 177, but that no mandate has been issued by the supreme court of Illinois remanding such cause to the county court of Cook county, Illinois, and that no transcript of the order of the supreme court of Illinois, remanding the cause to the county court of Cook county, has ever been filed in the county court of Cook county.

To each and every one of the facts above stipulated to and conceded as to the application for judgment in former years the filing of objections by objector, and the contents thereof and the action of the court on such objections, and that no appeal or writ of error was prayed, petitioner entered their objection to their admission as evidence on the ground that the same are irrelevant, incompetent and immaterial, which objections were overruled by the court, to which ruling applicant entered their exception herein, the stipulation only admitting the facts and waiving direct proof thereof but being no admission on behalf of applicant that the facts are competent evidence.

69 It was also stipulated and agreed that tract 1 described in the objections of objector in this suit filed to July term 1900 in this court, was conveyed to the said objector by deed, dated September 12th 1878, recorded in recorder's office of Cook county, September 25th, 1878, for a consideration stated therein of $4400.

That property described in tract 2 of the said objections filed in this suit by objector, was conveyed to the objector by deed dated August 31st, 1894, recorded in recorder's office of Cook county, August 31st, 1894, at a consideration stated therein of $80,000.

That the property described in tract No. 3 of the said objections filed by objector in this suit, was conveyed to the objector by deed

dated January 7th, 1895, recorded in the recorder's office of Cook county, Illinois, January 7th, 1895, and that the consideration stated therein, was $14,500, and the said property was a gift to said objector.

That the property described in tract 4 in said objections filed by objector in this suit, was conveyed to this objector, by deed dated October 25th, 1887, recorded in the recorder's office of Cook county, October 29th 1887, and that the consideration stated therein was $50,000, and that the said property was a gift to said objector.

That the tract described in tract 5 in said objections filed by objector in this suit, was conveyed six lots thereof by deed dated June 30th, 1894, recorded in the recorder's office of Cook county November 21st, 1894. That the consideration stated in the deed of said lots was $17,500, and that the said property was a gift to said objector.

That the remaining three lots described in said tract 5 *was*
70 conveyed to this objector by deed dated June 4th 1890, recorded July 1st, 1900, in the recorder's office of Cook county. That the consideration stated in said deed was the sum of $10,000, and that the same was a gift of said property to said objector.

That the property described in tract 6 of the said objections filed by objector in this suit, was conveyed to the objector by deed dated January 2nd, 1896, recorded in the recorder's office of Cook county, Illinois, January 8th, 1896, and that the consideration stated therein, was $3000, and that the said property was a gift to said objector.

That the property described in tract 7 in said objections filed by objector in this suit, was conveyed to this objector, by deed dated November 1st, 1893, recorded in the recorder's office of Cook county, Illinois, November 29th, 1893, and that the consideration stated therein, was $14,000, and that the said property was a gift to said objector.

That the property described in tract 8 in said objections filed by objector in this suit, was conveyed to this objector, by deed dated September 15th, 1897, recorded in the recorder's office of Cook county, Illinois, September 25th, 1897, and that the consideration stated therein was $500.00, and that the said property was a gift to said objector.

That the property described in tract 9 in said objections filed by objector in this suit, was conveyed to this objector, by deed dated January 4th, 1899, recorded in the recorder's office of Cook county, Illinois, January 17th, 1899, and that the consideration stated therein, was $2000.

That the property described in tract 10 in said objections
71 filed by objector in this suit, was conveyed to this objector, by deed dated January 9th, 1894, recorded January 15th, 1894, in the recorder's office of Cook county, Illinois.

That the property described in tract 11 in said objections filed by objector in this suit, was conveyed to this objector, by deed dated April 24th, 1880, recorded in the recorder's office of Cook county, Illinois, May 17th 1880.

That the property described in tract 12 in said objections filed by objector in this suit, was conveyed to the objector, by deed dated

December 15th, 1877, recorded in the recorder's office of Cook county, December 15th 1877; said deed being as to four lots, lots 33, 34, 35 and 36; and as to lot 32, by deed dated April 16th, 1891, recorded in the recorder's office of Cook county, April 19th, 1891.

That the property described in tract 13 in the said objections filed in this suit by the objector, was conveyed to this objector, by deed dated June 28th, 1892, and recorded in the recorder's office of Cook county, July 15th, 1892, and that the consideration stated therein, was the sum of $112,500.

That the property described in tract 14 in said objections filed by objector in this suit, was conveyed as to lot 2, by deed dated November 1st, 1893, recorded in the recorder's office of Cook county, November 18th, 1893, and that the consideration stated therein, was the sum of $10,000, and the same was a gift to said objector. That lot 5 in said tract 14 was conveyed to this objector, by deed dated April 28th, 1888, recorded in the recorder's office April 30th, 1888, and that the consideration stated therein, was $9,000.

72 That the property described in tract No. 15 in said objections filed in this suit, was conveyed to this objector, by deed dated June 15th, 1875, recorded in the recorder's office of Cook county, June 17th, 1875, and that the consideration stated in said deed, was the sum of $2500.

That the property described as tract 16 in the said objections filed by this objector in this suit, was conveyed to this objector, by deed dated January 16th, 1895, recorded in the recorder's office of Cook county, February 11th, 1895, and that the consideration stated in said deed, was the sum of $155,000.

And the objector farther to maintain the issues on its behalf introduced as a witness, DAVID FALES, who being first duly sworn, testified as follows:

Direct examination by Mr. GARNETT:

Q. Your name is David Fales?

A. Yes sir.

Q. You are the attorney for the Board of Directors of the Chicago Theological Seminary?

A. I am.

Q. How long have you acted as such attorney?

A. Over twenty-five years.

Q. Have you filed objections in different years to the application for judgment for the general taxes against the property and real estate of the Board of Directors of the Chicago Theological Seminary?

Mr. JOHNSON: To that we object as incompetent, irrelevant and immaterial, as to prior years.

The COURT: Objection overruled.

A. I have.

Mr. GARNETT:

Q. Can you state for what years you filed objections?

73 Mr. JOHNSON: The same objection.

A. I have filed or caused to be filed since I think 1877 or 1878 either in my own name or employed other attorneys, in one or two cases Mr. Whitehead, in another case Mr. Wilson.

Objections.

Q. Every year?

A. I can't say every year, but a great many years. I can give them in detail.

Q. In what court did you file those objections?

A. In the county court of Cook county.

Q. Was any of the property for which objections were so filed in any of those years property that was used by the Chicago Theological Seminary for seminary purposes or occupied by them?

The COURT: "Exclusively" I would suggest, to use the language of the statute.

Mr. STRUCKMAN: Use the language of the charter.

Mr. GARNETT:

Q. Was the Board of Directors of the Chicago Theological Seminary, or any of its buildings for educational purposes located upon any of the property for which objections were filed in the years you have named to the judgment for the general taxes?

Objected to; objection overruled.

A. There was in all the time I have been connected with the seminary as representing it in filing these objections, not a single case, except I think one, where any property occupied by the seminary buildings were involved in the application for judgment. I think in one year there was one tract, I am in doubt about it for one year as to one tract, but as to all the others there never was a single case where the property was occupied by the institution of learning.

74 Q. Describe the one tract that was so occupied.

A. I am not certain as to this one tract. I remember the tract back of the institution, but I think it is possible that one tract in this objection of 1891 might have been occupied by the seminary, but I am not sure.

Q. What one is that?

A. Sublot one.

The COURT:

Q. What is the description of the premises occupied by the seminary?

A. That covers the whole thing.

Mr. GARNETT:

Q. Take the property described in the objection filed to the application now before the court, objections filed by the Board of Directors of the Chicago Theological Seminary, is any of that property occupied by any of the seminary buildings or for seminary purposes or for the instruction of pupils?

A. No, it is not.

Q. Is that property all improved, or part of it improved and part unimproved?

A. It is partially improved and partially vacant.

Q. The property that is improved, is that rented to tenants of the Chicago Theological Seminary?

A. Tenants of the Chicago Theological Seminary, yes sir.

Cross-examination by Mr. JOHNSON:

Q. How near is the nearest piece of this property to the seminary building, Mr. Fales?

A. It may some of it be within a block.

Q. Separated by a street or a block or for a mile?

A. I think, if I remember right, that one tract, that a part of the church may be located on the avenue, I think just west of
75 Union Park or Washington boulevard, that we took it by foreclosure.

Q. The nearest to the property would be one block distant?

A. Yes, about that.

Q. From the seminary proper?

A. Yes sir.

Redirect examination by Mr. GARNETT:

Q. Mr. Fales, do the deeds in the possession of the Board of Directors of the Chicago Theological Seminary for the property described in the objections now before the court state truly the several considerations paid by the seminary for those properties?

Objected to as immaterial.

The COURT: Let him answer.

A. In answer to that question I would say a few of the deeds were gifts to the seminary and whether they represent them as being gifts I have no knowledge. A large part of them do represent the actual consideration given for the property.

Mr. GARNETT:

Q. They were all either purchases or gifts?

A. They were all either purchases or gifts or foreclosures.

Q. And in all cases of purchases and foreclosures the deeds state the true consideration?

A. I think they do.

Q. Were you present in the county court during the hearing of the objections in prior years, years prior to this year?

Objected to.

A. I was present at I think all of the hearings of objections filed by myself, at the time of the hearing.

Q. Was there any objection made or considered by the court at any such time other than that of the right of the seminary
76 to exemption of its property from taxation?

A. I was present at each of the hearings during the past fifteen or more years of the objections I filed to the application for judgment against the lands of objector, and the only contention at each of said applications and hearings was whether the property of the objector described in objections respectively was exempt from taxation under the charter of objector.

I presented a copy of the charter at each of said hearings or a copy of said charter of the objector was before the court, which copy is the same as the copy introduced in evidence in this case. At each of said hearings I contended that the charter of said objector exempted all the real estate of the objector from taxation, and none of the property in any of said objections was property that was ever occupied by the institution of learning of said objector, but was property either leased by said objector or vacant, except one tract in objections filed in 1891, bought for uses of school, but on which at that time or time of levy the buildings had not been completed.

At several of said hearings, and I think at all of them, the attorney for county treasurer claimed that as said property was not occupied by the institution of learning of objector but was leased or vacant, the section of objector's charter giving exemption did not exempt the said property. There was no other contention made at any of said hearings, and no attack was made at any of said hearings upon the levy of said taxes or that the same were null and void for any reason except that the land of objector was exempt from taxation. The sole and only contention at each of said hearings was whether the land of objector described in objections was
77 exempt under the provisions of its charter from taxation.

Cross-examination:

That the meaning of the word "seminary" in the 5th clause of objector's charter was not discussed by court or counsel on the hearings of the objections in the county court prior to the year 1897. And I do not know that the court considered the meaning of that word prior to that year, unless its meaning may have been involved in what I have stated in my direct examination. The court held the property exempt, but did not make any statement as to the meaning of the word "seminary" in said 5th clause of the charter.

Redirect examination by Mr. GARNETT:

At several of the hearings on the applications aforesaid it was claimed by the attorney representing the county treasurer that as the property of the corporation on which judgment was sought was leased by the objector and income was derived therefrom, that such property was subject to taxation and was not exempt from taxation by its charter, and the cases were heard by the court on the assump-

tion of fact that the land was not occupied and used by the institution conducted by this objector for its institution of learning.

Which was all the evidence taken in the above-entitled matter. And thereupon the said court found the issues for the applicant, and entered judgment overruling said objections filed by objector and against the lands described in the objections filed by objector, to which finding of the said court and the said judgment overruling the objections of objector and against the lands of the said objector, the said objector duly excepted. And forasmuch as the foregoing does not appear of record, the objector tender- this, its bill of
78 exceptions for certifications, which is accordingly done this 17th day of November, A. D. 1900.

R. W. S. WHEATLEY, [SEAL.]
Acting County Judge.

O K.
DAVID FALES.
J. A. JOHNSON.

No. 166 General taxes. County court Cook county In the matter of the application of Samuel B. Raymond, county treasurer and *ex officio* county collector of Cook county, for judgment for delinquent taxes for the year 1899 *vs.* The Board of Directors of the Chicago Theological Seminary, a corporation, impleaded &c. Bill of exceptions. Filed Nov. 17, 1900 Philip Knopf clerk. David Fales attorney for objector 65 Portland block Chicago. Gwynn Garnett, of counsel.

79 STATE OF ILLINOIS, } *ss:*
County of Cook, }

I, Philip Knopf, clerk of the county court of Cook county, in the State aforesaid, and keeper of the records and files thereof, do hereby certify that the foregoing is a true correct and complete transcript of the record in the matter of the objections of the Board of Directors of the Chicago Theological Seminary by David Fales its attorney filed to the application of Samuel B. Raymond county treasurer and *ex officio* collector of the county of Cook for judgment of sale for the delinquent taxes levied and assessed for the year 1899 (except the bill of exceptions) the original bill of exceptions being by stipulation incorporated herein and made a part of this transcript of the record, general No. 166, all of which appears from the records and files of my office.

In witness whereof, I have hereunto set my hand and affixed the seal of said county court, at my office in the city of Chicago, in said county, this 26th day of November A. D. 1900.

[SEAL.] PHILIP KNOPF,
Clerk of the County Court.

80 In the Supreme Court of the State of Illinois, December Term, A. D. 1900.

THE BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary, a Corporation, etc., Appellant, *vs.* THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Appellee.	Appeal from County Court, Cook County.

Assignment of Errors.

And now come The Board of Directors of the Chicago Theological Seminary, a corporation etc., appellant by David Fales, its attorney, and says, that in the record and proceedings and in rendering judgment aforesaid there is manifest error in this to wit:

I. The finding of the said county court of Cook county is contrary to the law.

II. The finding of the said county court of Cook county is contrary to the evidence.

III. The county court below erred in entering judgment against appellant's lands.

IV. The county court below erred in not holding as exempt from taxation under its charter, the lots and lands described in its objections.

V. The court below erred in not sustaining the objections of appellant and in rendering judgment against the lands of appellant described in its objections.

VI. The county court below erred in not holding that the judgment of the county court of Cook county on former applica-
81 tions made by the county treasurer and *ex officio* collector of Cook county for judgment against appellant's lands for the general taxes of prior years were not each and all thereof a bar to the application of the county treasurer and *ex officio* collector of Cook county for judgment for taxes of 1899, against lands of appellant described in appellant's objections filed in this case.

VII. The county court below erred in holding that the judgments of the county court of Cook county that the appellant was free and exempt from taxation under its charter on former applications for judgment by the county treasurer and *ex officio* collector of Cook county, Illinois, for the taxes of prior years, and each thereof were not a bar to the application for judgment by the county treasurer and *ex officio* collector of Cook county, for the general taxes of 1899, against appellant's lands in the present proceeding.

VIII. The judgments of the county court of Cook county and each thereof on former applications by the county treasurer and *ex officio* collector of Cook county in former years holding appellant's lands free and exempt from taxation under its charter were a

bar to the application of the county treasurer and *ex officio* collector of Cook county for judgment for the general taxes of 1899, against appellant's lands in the present proceeding.

IX. The county court below erred in not holding the application of the county treasurer and *ex officio* collector of Cook county and the proceedings in this case to subject appellant's lands to taxation, to be a violation of the Constitution of the United States.

X. The county court below erred in holding that the application of the county treasurer and *ex officio* collector of Cook county
82 for judgment for general taxes against appellant's lands described in appellant's objections and the judgment of the county court was not a violation of paragraph one, section ten, article one; and also section one article fourteen of the Constitution of the United States.

XI. The county court below erred in holding that the application of the county treasurer and *ex officio* collector of Cook county in this proceeding against appellant's lands did not impair the obligation of the contract between the State of Illinois and this appellant arising from the charter granted this appellant by the State of Illinois.

XII. The county court below erred in holding that the application in this proceeding of the county treasurer and *ex officio* collector of Cook county for judgment against lands of appellant was not a violation of section one article fourteen of the Constitution of the United States.

XIII. The court below erred in rendering a judgment in favor of the appellee and against the appellant.

By reason whereof the appellant prays that said judgment may be reversed, etc.

By DAVID FALES,
Its Attorney.

GWYNN GARNETT,
Of Counsel.

83 Be it remembered, that afterwards to wit: on the 17th day of December A. D. 1900, certain proceedings were had in said court and orders entered of record, among which is the following, viz:

THE BOARD OF DIRECTORS OF THE Chicago Theological Seminary *vs.* THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* Collector of Cook County.	1702. Appeal from County Court, Cook —.

Now on this day come the parties hereto, and this being one of the days set apart for the call of the docket under the rules of this court, and it appearing to the court that —— ——, appellant, hath filed herein a duly certified transcript of the record and proceedings of the court below, together with printed abstracts thereof, and briefs

and arguments of counsel in support of the errors assigned herein, and entered motion to reverse the judgment and remand said cause and for costs, and the said appellee —— —— having entered motion to affirm said judgment and for costs and *procedendo*, and said motions being taken under advisement for final hearing, and the clerk of this court reporting that said cause is now ready to be taken, and said cause is here submitted for the consideration and judgment of the court:

Therefore it is ordered by the court that this cause be and the same is hereby taken under advisement.

84 At a supreme court, begun and held at Springfield on Tuesday, the fifth day of February in the year of our Lord one thousand nine hundred and one, within and for the State of Illinois.

Present: Carroll C. Boggs, chief justice. Benjamin D. Magruder, justice, Jacob W. Wilkin, justice, —— ——, justice, Joseph N. Carter, justice, James H. Cartwright, justice, John P. Hand, justice. Howland J. Hamlin, attorney general. Charles M. Woods, sheriff.

Attest: CHRISTOPHER MAMER, *Clerk*.

Be it remembered, to wit, on the twentieth day of February A. D. 1901, the same being in vacation after the term of court aforesaid, the following proceedings were by said court, had and entered of record, to wit:

BOARD OF DIRECTORS OF CHICAGO THEOLOGICAL SEMINARY *v.* THE PEOPLE OF THE STATE OF ILLINOIS, *ex Rel.* Samuel B. Raymond, County Treasurer and *ex Officio* County Collector, Cook County.	No. 1702. Appeal from County Court, Cook —.

And now, on this day, this cause having been argued by counsel, and the court having diligently examined and inspected, as well the record and proceedings aforesaid, as the matters and things therein assigned for error, and being now sufficiently advised of and concerning the premises, for that it appears to the court now here, that neither in the record and proceedings aforesaid, nor in the rendition of the judgment aforesaid, is there anything erroneous, vicious or defective, and that in that record there is no error: Therefore it is considered by the court, that the judgment aforesaid be affirmed in all things, and stand in full force and effect, notwithstanding the said matters and things therein assigned for error. And it is further considered by the court, that the said appellee recover of and from the said appellant his costs by him in this behalf expended, and that he have execution therefor.

85 At a supreme court, begun and held at Springfield on Tuesday the fifth day of February in the year of our Lord one thousand nine hundred and one, within and for the State of Illinois.

Present: Carroll C. Boggs, chief justice. Benjamin D. Magruder, justice, Jacob W. Wilkin, justice, —— ——, justice, Joseph N. Carter, justice, James H. Cartwright, justice, John P. Hand, justice, Howland J. Hamlin, attorney general. Charles M. Woods, sheriff.

Attest: CHRISTOPHER MAMER, *Clerk*.

Be it remembered, that afterwards, to wit, on the twentieth day of February, 1901, the opinion of the court was filed in the words and figures following, to wit:

BOARD OF DIRECTORS OF CHICAGO THEOLOGICAL SEMINARY *vs.* PEOPLE *ex Rel.* — No. 1702. Error to —. Appeal from County Court, Cook —.

86 Docket No. 1702—Agenda 67—Northern Div.—Dec., 1900.

BOARD DIRECTORS THEOLOGICAL SEMINARY *v.* THE PEOPLE.

This is an appeal from a judgment, rendered by the county court of Cook county on October 24, 1900, upon the application of the county treasurer and *ex officio* county collector of that county for judgment for the general taxes of 1899 against lands of the appellant.

Appellant, upon the trial below, filed objections to the entry of judgment against its property. These objections were: (1) That the property of appellant under its charter was exempt from taxation; (2) that, for a number of years prior to July, 1900, the county collector of Cook county in each year had made application in the county court of that county for judgment for the general taxes of the preceding year, and that, at each of said applications, appellant had claimed that its property was free and exempt from taxation under its charter, and said county court had rendered judgment sustaining such objections; that each of said judgments remains in full force and unreversed; that the proceedings leading up to the same were between the same parties; and that the only question, raised on each of said applications, was whether appellant's charter exempted all its real estate from taxation, although such real estate was not occupied by the institution of learning of the said appellant. The third objection seems to be, that the effort of the county treasurer and *ex officio* collector of Cook county to obtain judgment for the taxes of 1899 against appellant's lands, described in its objections, under and in pursuance of the revenue laws of Illinois, is in some way a violation of appellant's charter, viewed as a contract between appellant and the State of Illinois.

It was stipulated in open court on the trial of the cause, that some of the lots described in appellant's objections are vacant, and some are improved and rented to tenants; that all the income of the property described in the objections is used for the object contemplated

in appellant's charter, and that all of said lots were bought by appellant or given to it for the promotion of the objects named in its charter; that appellant is the owner of other lots, upon which it has constructed buildings wherein is given instruction by professors and instructors to carry out the objects of its charter; that the lots occupied by the buildings, where said instruction is given, are not
87 taxed; that, since February 15, 1855, when its charter was passed, appellant, having accepted the same, has expended in the erection and purchase of buildings upon the lands named in the objections, and upon other lots owned by it, an amount exceeding $200,000.00; and that a large number of students have been, and are being, instructed by said corporation according to its charter.

The county court, upon the trial below, overruled the objections so made by appellant, and rendered judgment against appellant's property, not occupied by buildings used for the purposes of its seminary and for the purposes of instruction by its professors and instructors, and in favor of the People for the taxes, etc., of 1899, and interest, penalties and costs.

Mr. Justice MAGRUDER delivered the opinion of the court:

First. The first objection, made by appellant to the entry of judgment by the county court against its lands, is that its charter exempts from taxation all of its real estate. We have already passed upon this question in *People v. Theological Seminary*, 174 Ill. 177. In the latter case, we held that section 5 of the act of 1855, incorporating the appellant, which provides "that the property, of whatever kind or description, belonging or appertaining to said seminary, shall be forever free and exempt from all taxation for all purposes whatsoever," refers only to property used in immediate connection with the seminary, and does not include other property which may be owned, rented or held by the said seminary as an investment, even though the income thereof is used solely for school purposes. We are satisfied with the conclusions reached in *People v. Theological Seminary, supra*, and decline to further discuss the question there passed upon and settled. The objection, made by the appellant based upon the ground of an alleged impairment of the obligation of its contract with the State of Illinois, is involved in this first objection and disposed of by the decision in relation thereto. It need not be separately considered. This court has merely construed appellant's charter, and given full force and effect to it as so construed.

Second. It appears that, in each year for a number of years
88 prior to 1897, appellant objected to the entry of judgment for general taxes in the county court against certain of its lands upon the alleged ground that said lands were exempt from taxation. It is insisted by the appellant that, in each of the applications so made for judgment for taxes against its lands, the issue was whether such lands, upon which its institution of learning was not located, were subject to taxation or not. The contention, now made in the present case, is that the judgments, so rendered by the county court in these former years in its favor sustaining the objections so made

by it, are in the nature of estoppels, and constitute a *res judicata* against the prosecution of the present proceeding.

It is well settled by the decisions of the Supreme Court of the United States and of this court, that, where a former adjudication is relied upon as an absolute bar, there must be, as between the actions, identity of parties, of subject-matter and of cause of action. But it is also well settled that, when the second action between the same parties is upon a different claim or demand, the judgment in the prior action operates as an estoppel only as to those matters in issue, or points controverted, upon the determination of which the finding or verdict was rendered. Where some controlling fact or question, material to the determination of both causes, has been adjudicated in the former suit by a court of competent jurisdiction, and the same fact or question is again at issue between the same parties, its adjudication in the first will, if properly presented, be conclusive of the same question in the later suit, irrespective of the question whether the cause of action is the same in both suits or not. This is sometimes denominated an estoppel by verdict. In order that the judgment in the first suit shall operate as an estoppel in the second suit, it must appear on the face of the record, or must be shown by extrinsic evidence, that the precise question was raised and determined in the first suit. "In all cases, therefore, where it is sought to apply the estoppel of a judgment rendered upon one cause of action to matters arising in a suit upon a different cause of action, the inquiry must always be as to the point or question actually litigated and determined in the original action, not what might have been thus litigated and determined. Only upon such matters is the judgment conclusive in another action."
(*Cromwell v. County of Sac*, 94 U. S. 351; *Washington, Alex-*
89 *andria and Georgetown Steam Packet Co. v. Sickles*, 24 How. 333; *Bissell v. Spring Valley Township*, 124 U. S. 225; *Hanna v. Read*, 102 Ill. 596; *Wright v. Griffey*, 147 *id.* 496; *Leopold v. City of Chicago*, 150 *id.* 568; *Louisville, New Albany and Chicago Railway Co. v. Carson*, 169 *id.* 247; *Markley v. People*, 171 *id.* 260; *Young v. People*, 171 *id.* 299.) The burden of proof is always upon the defendant, who pleads *res judicata* because of a former judgment, to set up that judgment, and show what was determined by it, and what is common to the subsequent action. The proof must be clear, certain and convincing. (21 Am. & Eng. Ency. of Law, pp. 199, 200, 202.) If there be an uncertainty as to what was the precise question raised and determined in the former suit, as, for example, if it appears that several distinct matters may have been litigated, upon one or more of which the judgment may have been passed, without indicating which of them was litigated, the whole subject-matter of the action will be at large, and open to any new contention. But this uncertainty may be removed by extrinsic evidence showing the precise points involved, and determined in the former action. (*Markley v. People, supra.*)

The present action is not a prosecution for or upon the same claim or demand as that involved in the actions in former years. The present proceeding is an application by the county collector for a

judgment for taxes delinquent for the year, 1899, only, whereas the former judgments were rendered upon applications for taxes delinquent for other and different years. Hence in the case at bar, the burden of proof was upon the appellant to show that the question, determined by the former suits and judgments, was precisely the same question, as that which is involved here. But the proof is not altogether clear, that the same question was involved in all the prior proceedings and judgments insisted upon as *res judicata* by the appellant. In some years, when objections were made, the proof shows the making of a general objection, that the lands involved were exempt from taxation. From the general character of the objection, however, it does not appear whether the exemption claimed was based upon the language of appellant's charter, or whether the exemption was claimed under the provisions of the general revenue law of the State. Section 2 of the general revenue act provides, that "all property of institutions of learning, including the real estate on which the institutions are located, not leased by such institutions or otherwise used with a view to profit," shall be exempt from taxation. Whether the objections, insisting upon exemption, referred to this provision of the general revenue law, or to section 5 of appellant's charter, is not altogether clear as to many of the judgments rendered prior to 1897. Then, again, the proof shows that, in many of the years when objections were made, several objections, as well as that relating to exemption, were made to the entry of judgment, and it is not altogether clear whether the county court reached its conclusions in favor of the defendant because of the objection in relation to exemption, or because of some other one of the objections so made. We are not, therefore, satisfied that, upon the records themselves of the former judgments, or upon the oral proof introduced in the case, the same question here involved was passed upon, and decided by the former judgments of the county court. But, for the purposes of the present discussion, it may be admitted, that it was decided in the former proceedings in the county court, that the lands of the appellant, which were vacant and those which were improved and rented to outside parties not including the lots occupied by the buildings used exclusively for the purposes of the seminary, were not subject to taxation. Even if it was so decided, there is a sufficient reason why such former judgments by the county court cannot here be set up as establishing former recoveries, and as amounting to *res judicata*.

When application was made in 1897 to the county court for judgment for the general taxes of 1896, the appellant filed the objection, that its said tracts of land and lots were exempt from taxation, and the county court sustained the objection of the appellant so made, and rendered judgment to that effect, and refused the application of the county treasurer and *ex officio* county collector for judgment for the general taxes of 1896. Thereupon, an appeal was taken by the People, upon the relation of the county treasurer, to this court from the judgment, so entered in 1897 by the county court, sustaining appellant's objection. This court reversed the judgment of the

county court, and remanded the cause for further proceedings in accordance with the views expressed in the opinion in the case of *People v. Theological Seminary, supra.* The judgments, ren-
91 dered by the county court sustaining the objection in question in former years, cannot prevail as estoppels as against the judgment of reversal entered by this court on June 18, 1898, as appears from the case of *People v. Theological Seminary, supra.* The identical question, which, according to appellant's contention, was, in these former judgments, decided in favor of the appellant, was decided against the appellant and in favor of appellee in the decision rendered by this court in 1898.

This record presents a case where the defendant sets up a former judgment in its favor as an estoppel or *res judicata*, and the plaintiff insists upon another and later judgment, involving the same question, rendered in favor of such plaintiff, by a court of superior and appellate jurisdiction. Under such a state of facts, the old common-law rule was, that an estoppel against an estoppel opens up the whole matter, and sets it at large. In other words, under the common-law rule it was held that one estoppel neutralizes the other, and the question is left to be tried over. (Bigelow on Estoppel,—5th ed.—p. 360; *Shaw v. Broadbent*, 129 N. Y. 114.) If this common-law rule be applied here, so that the former judgments of the county court deciding the question in favor of the appellant, and the later judgment of this court deciding the question in favor of the appellee, are to be held to neutralize each other, so as to leave the question open to be tried over, we are of the opinion that the decision of the county court in the case at bar overruling the objection as to exemption made by appellant on the trial below, was correct, being in accordance with the views expressed in *People v. Theological Seminary, supra.*

But we are inclined to hold that, under the circumstances above detailed, the last judgment, which is the judgment rendered by this court, is the controlling one. In support of the position, that the last judgment is the controlling one, Van Fleet, in his work on Former Adjudication (vol. 1, p. 505), says: "This must be so, because each case calls upon the adverse party to show all the causes he has why the relief demanded should not be granted; and, if he has a judgment which is a defense, he must bring it forward, otherwise the adjudication against him will bar his right to claim under that judgment, as well as under any other defense." In 1897, when application was made for judgment against appellant's land for the taxes of 1896, it did not set up the prior judgments rendered
92 by the county court in its favor, as a defense by way of estoppel, or *res judicata*. Appellant should have then relied, as a defense, upon such alleged former recoveries, as well as upon the objection that its property was exempt from taxation. Inasmuch as appellant did not set up such former recoveries as a defense, the adjudication made against it by this court is a bar to its right to claim under such former judgments as estoppels.

In *Cooley v. Brayton*, 16 Iowa, 10, it was held that the last decree, rendered by the same court, affecting the rights of the same parties,

and relating to the same subject-matter, governed, and that a former decree, to be made effective as a prior adjudication, should have been pleaded as such.

In *Bateman v. Railroad Co.* 96 Mich. 441, the same doctrine was announced, and the case of *Cooley v. Brayton, supra,* was approved of; and it appeared in the *Michigan case* that the last judgment was held to govern and control, not only because it was last in point of time, but because it was the judgment of a superior tribunal, to wit, the supreme court of the State. (See also *Semple v. Wright,* 32 Cal. 659; *Semple v. Ware,* 42 *id.* 619; *Sharon v. Sharon,* 84 *id.* 424; 1 Freeman on Judgments,—4th ed.—sec. 332.)

It is, however, claimed on the part of the appellant, that the judgment, rendered by this court in *People v. Theological Seminary, supra,* was a judgment reversing and remanding the cause, and that, for that reason, it cannot be insisted upon as an estoppel or former adjudication. The judgment, rendered by this court in the case last referred to, was not merely a judgment reversing and remanding the cause for further proceedings, but it was a judgment, which reversed the judgment of the county court and remanded the cause "for further proceedings in accordance with the views herein expressed," that is, in accordance with the views expressed in the opinion in that case. By the terms of such a judgment the county court could not proceed otherwise than in accordance with the views expressed in the opinion in that case. The opinion held that the property, used in immediate connection with the seminary, was exempt from taxation, but that other property, owned by appellant which was rented or held by the seminary as an investment, was not subject to taxation. Hence, the county court could have
93 rendered any other judgment, after the reversal by this court, than a judgment overruling the objection, which had been made before the county court. Where this court announces a particular view of the law, and reverses and remands the case for further proceedings in accordance with the views announced by it, the court below is bound to examine the opinion, and apply the particular views of the law announced in the opinion, and render such judgment as is the necessary result of the application of such views.

Whatever may be the rule upon this subject in other jurisdictions, a judgment, rendered by this court reversing and remanding a cause for further proceedings in accordance with the views expressed in the opinion rendered, is a final judgment, so far as the questions decided in the opinion are concerned. This is so, because of the language of section 80 of the practice act, which provides as follows: "In all cases of appeal and writ of error, the supreme court or appellate court may give final judgment and issue execution, or remand the cause to the inferior court, in order that an execution may be there issued, or that other proceedings may be had thereon." In *Boggs v. Willard,* 70 Ill. 315, this section of the practice act was referred to and quoted, and, in connection with such quotation, it was said: "In numerous cases, it has been held, in this State, that, where a case has been tried in this court, and re-

manded with specific directions to dismiss the bill, or do some other act, the court below has no power to do anything but carry out the specific directions. * * * Had we, in the case, when it was before us, rendered a final decree dismissing the bill, no one would have claimed that the suit was pending thereafter, or that there had not been a final hearing or trial. And why? Because this court had considered the evidence as applied to the pleadings, and had fully determined the rights of the parties as presented by the case. And in what does the decree rendered in this court differ from a decree of dismissal? We, after fully considering the pleadings and evidence, decided that the complainant had not shown a right to the relief sought, and that the court below erred in not dismissing the bill, and then reversed the decree, and remanded the cause for further proceedings in conformity with the opinion. Under such specific directions, the court below could only act in conformity with the opinion and dismiss the bill. All the questions had been finally heard, tried
94 and decided on the appeal in this court. If the decree of this court did not finally determine the case and all of its parts, it is impossible for us to comprehend how a case can be finally heard and tried. To maintain this writ, or to permit other and further proceedings than those directed by this court, would be to hold that controversies could never be ended by judicial sentence or decree. The cause, then, having been finally heard and tried, and only remanded that the court below might dismiss the bill, and issue execution for costs, from that court, instead of this, we have no hesitation in saying that the court below could not have done otherwise than deny the petition and dismiss the bill."

In *Wadhams v. Gay*, 83 Ill. 250, it was held that, where a chancery cause is decided in this court upon the merits, the opinion finding that there is no equity in complainant's bill, and the cause is remanded for further proceedings in conformity with the opinion, it is the duty of the lower court to dismiss the bill for want of equity; in that case, when the cause was first presented to this court, this court entered a judgment that the decree of the superior court of Cook county be reversed, "and that this cause be remanded to the superior court of Cook county for further proceedings in conformity with the opinion of the court herein filed," etc.; and, in that case, this court, speaking through the late Mr. Justice Breese, said: "Here is a peremptory order for such proceedings, and such only, as shall be in conformity with the opinion filed. On the receipt of this mandate it was the duty of the superior court to examine the opinion and conform its action to it. * * * One of the great interests of the public is, that an end shall be put to litigation, and when a case has received full consideration in this court, and the merits fully explored, discussed and settled, and the cause remanded for further proceedings in conformity to the expressed views and opinion of this court, there can be no power remaining, in the court to which the opinion and mandate are sent, to retry the cause or do any other matter or thing in the cause, but to obey the mandate. The opinion of this court was on the merits—they had been declared,

by this court, against the complainants. The mandate required of the superior court the execution of the decree of this court, not a retrial of the cause or the entry of any order which might
95 have that effect, and which, unquestionably, was the design of the party asking such an order. The authorities are clear on this point."

The construction placed, in the cases of *Boggs v. Willard*, *supra*, and *Wadhams v. Gay*, *supra*, upon a judgment of this court reversing a judgment of the lower court and remanding the cause to the latter court for further proceedings "consistent with this opinion," or "not inconsistent with this opinion," or "in conformity with the views expressed in this opinion," was also given to the same form of judgment entered by this court in the following cases: *Newberry v. Blatchford*, 106 Ill. 584; *Hook v. Richeson*, 115 *id.* 431; *Gage v. Bailey*, 119 *id.* 539; *Parker v. Shannon*, 121 *id.* 452; *Gage v. Stokes*, 125 *id.* 40; *Buck v. Buck*, 119 *id.* 613; *West v. Douglas*, 145 *id.* 164; *Lynn v. Lynn*, 160 *id.* 307.

There is another line of cases, decided by this court, which hold that, even where a cause is remanded generally by a court of review, it is not again open in the lower court as to those questions presented by the record, and decided by the court of review. (*Village of Brooklyn v. Orthwein*, 140 Ill. 620; *Reed v. West*, 70 *id.* 479; *Rising v. Carr*, *id.* 596; *Ogden v. Larrabee*, *id.* 510; *Champaign County v. Reed*, 106 *id.* 389; *Loomis v. Cowen*, *id.* 660; *Smyth v. Neff*, 123 *id.* 310; *Tucker v. People*, 122 *id.* 583; *Berton v. Perry*, 146 *id.* 71; *Palmer v. Woods*, 149 *id.* 146.) In *Smyth v. Neff*, *supra*, it was held that, where a case is brought to this court and considered, its judgment as to all the points and questions presented and decided will forever preclude the parties, and, if the case is again brought before it for review, such questions cannot be reconsidered, and they will not be open for discussion.

In the light of the authorities above referred to, the judgment, entered by this court in the case of *People v. Theological Seminary*, *supra*, cannot be regarded otherwise than as final, so far as the question as to the exemption of the property here involved from taxation is concerned. If the appellant had reinstated the former case upon the docket in the county court, and again brought it to this court, the question, which we there determined, would not have been reconsidered, and would not have been open for discussion. Here, although the parties and subject-matter are the same as the parties and subject-matter in the former actions, yet the cause of action is different. Consequently, the material question here is,
96 what fact or matter was determined or adjudicated in the former actions, and such fact or matter may be shown by extrinsic evidence. Proof was introduced in this case to show what question was decided in the former actions, and proof has also been introduced to show what question was decided by the later judgment rendered by this court. It follows that the judgment rendered by this court, reversing the former judgment of the county court, in connection with the proof as to the question there involved, must be held to be an estoppel, as showing a former recovery or *res judicata*.

It would be singular indeed, if the party, who had obtained the decision of an important question before the court of last resort, and obtained that decision in such a way that the question involved was finally settled between the parties, could not receive any benefit from such decision in a subsequent litigation where the same question was sought to be again raised.

Counsel for appellant, however, relies upon the case of *Aurora City v. West*, 74 U. S. 82, as supporting the contention, that a reversal in a State court of last resort, remanding a case, cannot be set up as a bar to a judgment in an inferior court on the same case. But an examination of *Aurora City v. West*, *supra*, will show that the decision in that case is not applicable to the facts in the case at bar. There, the question came before the court upon a demurrer to a rejoinder, setting up merely that a judgment recovered in a county court of Indiana had been reversed by the supreme court of that State on appeal, and the cause remanded. The question there was whether, upon demurrer, a rejoinder was good, which merely set up a judgment of reversal, accompanied by remandment of the cause for further proceedings, without any allegation or proof, so far as we can ascertain from the case, to show what the particular question was which was decided by the supreme court of Indiana. In that case, the Supreme Court of the United States say: "The reversal of the judgment under the circumstances shown in the allegations of the rejoinder is not conclusive evidence that the complainants may not ultimately recover." But in the case at bar—where the proceeding, which is upon objections filed in the county court, is heard and determined in a summary manner without pleadings and judgment is pronounced as the right of the
97 case may be—a stipulation was entered into between the parties and appears in the record, which stipulation recites, "that appeal was taken by the said applicant to the supreme court of the State of Illinois, and that the supreme court of Illinois, June 18, 1898, filed the opinion of the court, as set forth in 174 Ill. at page 177, but that no mandate has been issued by the supreme court of Illinois, remanding such cause to the county court of Cook county, Illinois, and that no transcript of the order of the supreme court of Illinois, remanding the cause to the county court of Cook county has ever been filed in the county court of Cook county." It thus appears that the opinion of this court in *People v. Theological Seminary*, *supra*, is, by stipulation, made a part of the evidence in the case at bar. The case as here presented, therefore, shows upon its face the particular question decided by this court and is not merely a general allegation, that a judgment of reversal and remandment for further proceedings was entered. While it may be true that, as a general thing, a reversal remands nothing but its own correctness, and simply nullifies the former judgment or decree, declaring that it shall henceforth be void, yet, it may have a more extensive operation, either as a bar or as an estoppel, if it is shown that it directly affirms or denies some distinct fact in issue. (*Harvey v. Richards*, 2 Gallison, 216.) The judgment of reversal here is shown to directly

determine a distinct question which was in issue, and, therefore, it operates as a bar or estoppel.

Counsel for appellant lays great stress upon the fact, that no mandate was filed in the county court after the decision and judgment so as aforesaid rendered by this court. Section 84 of the practice act provides that "if neither party shall file such transcript within two years from the time of making the final order of the supreme court or appellate court, as the case may be, reversing any judgment or proceeding, the cause shall be considered as abandoned, and no further action shall be had therein." (3 Starr & Curt. Ann. Stat.—2d ed.—p. 3111.) It appears that, here, neither party, neither the present appellant nor the present appellee, filed any transcript within two years from the time of the rendition of the judgment of reversal by this court. But the only consequence of such failure to file a transcript by either party is, not that the cause of action is considered as abandoned, but only that the particular suit shall be considered as abandoned, and no further action shall be had therein.
98

But the fact, that the appellant did not file a transcript and redocket the case in the county court, and file additional objections, if he was entitled to do so, or take further proceedings in the court below, has no effect, and can have no effect upon the validity and finality of the judgment rendered by this court, so far as the question here involved was determined and settled by that judgment.

Our conclusion upon this branch of the case is, that the judgment of reversal rendered by this court, as shown in the case of *People v. Theological Seminary, supra*, operated as a bar and complete defense against the previous judgments rendered by the county court, and relied upon by the appellant herein.

Third. The appellant also contends that, while the judgments of the county court were outstanding holding that its lands were exempt from taxation, appellant received from charitable donors certain lands, and also purchased a certain amount of real estate; and that it acquired the title to these lands, so given to it and purchased by it, relying upon the construction given to its charter by these judgments of the county court holding its lands exempt from taxation. The doctrine, thus invoked by the appellant, applies only to decisions made by State courts of last resort, and not to decisions by inferior State courts. In construing the statutes and constitutions of the different States, the Supreme Court of the United States, as a general rule, adopts such construction as has been placed thereon by the last decision of the highest judicial tribunal of the State. To this ruling, however, there is a well-defined exception. Where, upon the faith of a decision of the highest tribunal of a State affirming the validity of contracts made or bonds issued under a certain statute, other contracts have been made or bonds issued under the same statute before the prior decision has been overruled, such contracts and bonds have been held to be valid upon the principle that the holders, upon purchasing such bonds, and the parties to such contracts, are entitled to rely upon the prior decision as settling the law of the State. (*Wade v. Travis County*, 174 U. S. 509.) In cases where the

rule has been applied, there had been two decisions of the highest tribunal of the State, the one sustaining the validity of the
99 bonds or contracts, and the other denying it; and where bonds had been purchased or vested rights had been acquired under the contract after the first decision and before the second, the Supreme Court of the United States, in passing upon the validity of the bonds or contracts, have said that they would not adopt the last decision of the supreme court of the State, but would adopt the first. This principle has no application to the case at bar, because, here, there was no decision of the highest tribunal of the State in favor of the contention here made by the appellant, but only a number of judgments rendered by an inferior tribunal in the State, to wit, the county court of Cook county.

Accordingly, for the reasons above stated the judgment of the county court is affirmed.

Judgment affirmed.

100 STATE OF ILLINOIS, } ss:
Supreme Court, }

I, Christopher Mamer, elected clerk of the supreme court, in and for the northern grand division of the State of Illinois, and keeper of the records and seal thereof, do hereby certify that the foregoing is a true copy of the opinion of the said supreme court in the above-entitled cause of record in my office.

This copy is not to operate as a mandate in any event. Mandate will be issued only on request and payment of costs.

In testimony whereof, I have set my hand and affixed the seal of the said supreme court at Springfield, this 8th day of June A. D. 1901.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

C. MAMER,
Clerk of the Supreme Court.

101 At a supreme court, begun and held at Ottawa, on Tuesday, the second day of April in the year of our Lord one thousand nine hundred and one, within and for the northern grand division of the State of Illinois.

Present: Carroll C. Boggs chief justice. Benjamin D. Magruder justice. Jacob W. Wilkin justice. —— —— justice. Joseph N. Carter justice. James H. Cartwright justice. John P. Hand justice. Howland J. Hamlin, attorney general. Charles M. Woods, sheriff.

CHRISTOPHER MAMER, *Clerk.*

Be it remembered, to wit: on the 9th day of April A. D. 1901, the same being one of the days of the term of court aforesaid, the following proceedings were, by said court, had and entered of record, to wit:

THE BOARD OF DIRECTORS OF THE CHICAGO Theological Seminary
vs.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* Samuel B. Raymond, County Treasurer.
No. 1702. Appeal from County Court, Cook —.

Petition for Rehearing.

Now on this day this cause coming on to be heard upon the petition of the appellant for a rehearing herein, and the court being now duly advised in the premises: It is considered and ordered by the court that said petition for a rehearing be overruled and denied. And it is further ordered by the court that the order staying proceedings, heretofore entered herein, be now set aside and held for naught. And it is further considered by the court that said petitioner pay the costs and charges herein taxed.

102 And afterwards, to wit: on the 11th day of July A. D. 1901 there was filed in said court a certain petition and allowance thereof, in the words and figures following, viz:

In the Supreme Court of Illinois.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL Seminary, Appellant,
vs.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* SAMUEL B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Illinois, Appellee.

To the Honorable Jacob W. Wilkin, chief justice of the supreme court of the State of Illinois:

Now comes the Board of Directors of the Chicago Theological Seminary, a corporation, by David Fales and John J. Herrick, its attorneys, and shows to the chief justice of the supreme court of the State of Illinois that, in the record and proceedings, and also in the rendition of the judgment in a suit between said The Board of Directors of the Chicago Theological Seminary, appellant, and The People of the State of Illinois *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* county collector of Cook county, Illinois, appellee, lately pending in the supreme court of the State of Illinois, being the highest court of law or equity of the said State in which a decision could be had in said suit, and in which a final judgment was rendered against it on the ninth (9th) day of April, A. D., 1901, in said suit, as appears by the record now remaining in said supreme court of the State of Illinois, the validity of a statute of the State of Illinois, being the general revenue act of the State of Illinois, approved March 30 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and

for the levy and collection of taxes," with its amendments,
103 was drawn in question in said suit by said The Board of Directors of the Chicago Theological Seminary, on the ground that said general revenue act of the State of Illinois impaired the obligation of the contract arising from the charter granted to the plaintiff in error by the State of Illinois, and was repugnant to the Constitution of the United States, and that the decision of said supreme court of Illinois was in favor of the validity of said statute; that in said suit the validity of the authority exercised by the officers of the State of Illinois under said general revenue act, in levying the taxes for which judgment was rendered in said suit and in rendering said judgment, was also drawn in question in said suit by said The Board of Directors of the Chicago Theological Seminary, on the ground that said authority exercised under said statute impaired the obligation of the contract arising from the charter granted to the plaintiff in error by the State of Illinois, and was repugnant to the Constitution of the United States, and that the decision of the supreme court of Illinois was in favor of the validity of said authority so exercised under said act; that certain rights and privileges were also claimed under the Constitution of the United States by said The Board of Directors of the Chicago Theological Seminary, and that said rights and privileges were specially set up and claimed under said Constitution, and that said supreme court of the State of Illinois erroneously decided against said rights of said The Board of Directors of said Chicago Theological Seminary;

From all of which the said The Board of Directors of the
104 Chicago Theological Seminary alleges that it appears in said record and proceedings in said suit, that manifest error has occurred, to the great damage of said The Board of Directors of the Chicago Theological Seminary;

Wherefore, said, The Board of Directors of the Chicago Theological Seminary prays an allowance of a writ of error from the Supreme Court of the United States to the supreme court of the State of Illinois, that the said record may be reviewed and the said error therein corrected, and speedy justice done in the premises, and that a citation may be issued herein pursuant to the law and according to the usual course and practice in such cases.

And your petitioner will ever pray.

DAVID FALES,
JOHN J. HERRICK,
Attorneys for Petitioner, The Board of Directors of the Chicago Theological Seminary.

The writ of error herein prayed for is hereby allowed this 27th day of June, A. D. 1901.

JACOB W. WILKIN,
Chief Justice of the Supreme Court of the State of Illinois.

105 And afterwards, to wit: on the 11th day of July A. D. 1901 there was filed in said court a certain bond in the words and figures following, viz:

Bond.

Know all men by these presents that we, the Board of Directors of the Chicago Theological Seminary, a corporation, as principal, and Edson J. Harkness, of Chicago, Illinois, as surety, are held and firmly bound unto the People of the State of Illinois, in the full and just sum of two thousand dollars, ($2,000), to be paid to the said People of the State of Illinois, for the payment of which well and truly to be made we the said Board of Directors of the Chicago Theological Seminary, for itself, its successors and assigns, and the said Edson J. Harkness, his heirs and personal representatives, bind ourselves personally and jointly and severally, firmly by these presents.

Sealed with our seals and dated the 27th day of June, in the year of our Lord one thousand nine hundred and one.

Whereas the above-named The Board of Directors of the Chicago Theological Seminary has prosecuted a writ of error in the Supreme Court of the United States to reverse the judgment rendered in an action entitled "The Board of Directors of the Chicago Theological Seminary, appellant, *vs.* The People of the State of Illinois *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* collector of Cook county, Illinois, appellee," against the said The Board of Directors of the Chicago Theological Seminary, by the supreme court of the State of Illinois, in a suit lately pending in said court between said The Board of Directors of the Chicago Theological Seminary as appellant and the said The People of the State of Illinois, *ex rel.*, etc., appellees;

Now therefore the condition of this obligation is such that if the above-named The Board of Directors of the Chicago Theological Seminary, shall prosecute its writ of error to effect and answer all damages and costs if it fail to make good its plea, then the
106 above obligation to be void, otherwise to remain in full force and virtue.

THE BOARD OF DIRECTORS OF THE
CHICAGO THEOLOGICAL SEMINARY,
By DAVID FALES, *Vice-Chairman.*
EDSON J. H..RKNESS. [SEAL.]

Attest: GEORGE S. F. SAVAGE, *Secretary.*

Approved by chief justice of the supreme court of the State of Illinois.

JACOB W. WILKIN,
Chief Justice of the Sup. Court of the State of Illinois.

107 In the Supreme Court of Illinois.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL Seminary, Appellant,
vs.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* SAMUEL B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Illinois, Appellee.

I do hereby certify that in the above-entitled cause there was drawn in question in said supreme court of the State of Illinois, the validity of a statute of the State of Illinois, being the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments on the ground that said general revenue act of the State of Illinois impaired the obligation of the contract arising from the charter granted to said The Board of Directors of the Chicago Theological Seminary, the appellant, by the State of Illinois, and was repugnant to the Constitution of the United States, and that the decision of said supreme court of Illinois was in favor of the validity of said statute.

JACOB W. WILKIN,
Chief Justice of the Supreme Court of the State of Illinois.

[Endorsed:] Board of Directors, &c., *vs.* People *ex rel.* Certificate of chief justice.

108 In the Supreme Court of the United States.

THE BOARD OF DIRECTORS OF THE CHICAGO THEOLOGICAL Seminary, Plaintiff in Error,
vs.
THE PEOPLE OF THE STATE OF ILLINOIS *ex Rel.* SAMUEL B. Raymond, County Treasurer and *ex Officio* County Collector of Cook County, Illinois, Defendant in Error.

Assignment of Errors.

And now comes the plaintiff in error, The Board of Directors of the Chicago Theological Seminary, by David Fales and John J. Herrick, its attorneys, and says that in the record and proceedings in the above-entitled cause, there is manifest error in this, to wit:

I.

That by clause 5 of the charter of plaintiff in error, granted to it by the State of Illinois, all property of every kind and description of the plaintiff in error was exempt from all taxes of every kind and description, and that the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments, under which the said judgment of said

county court against the lands of the plaintiff in error was rendered, was an impairment of the obligation of the contract between the State of Illinois and this plaintiff in error, arising from said charter, and that the said general revenue act of the State of Illinois
109 violated clause 1, section 10, article 1, of the Constitution of the United States, and that by reason thereof, said supreme court of Illinois erred in rendering judgment against the plaintiff in error.

II.

That by clause 5 of the charter of plaintiff in error, granted to it by the State of Illinois, all property of every kind and description of the plaintiff in error was exempt from all taxes of every kind and description, and that the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," under which the said judgment of said county court against the lands of the plaintiff in error was rendered, was an impairment of the obligation of the contract between the State of Illinois and this plaintiff in error, arising from said charter, and that the said general revenue act of the State of Illinois violated clause 1, section 10, article 1, of the Constitution of the United States, and that by reason thereof said supreme court of Illinois erred in rendering judgment against the plaintiff in error.

III.

That the said supreme court of Illinois erred in not holding that the charter of the said plaintiff in error, granted to it by the State of Illinois, exempted from taxation, under the laws of the State of Illinois, the property of the plaintiff in error, against which judgment was rendered by the county court of Cook county in said cause, and that, by reason thereof, the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments, under which the taxes for which said judgment was rendered were levied, and the
110 action of the officers of the State of Illinois thereunder, impaired the obligation of the contract between the State of Illinois and the plaintiff in error arising from the charter granted to the plaintiff in error by the State of Illinois, and was thereby repugnant to the Constitution of the United States, and in not reversing said judgment of the county — of Cook county.

IV.

That the said supreme court of Illinois erred in not holding that the charter of the said plaintiff in error, granted to it by the State of Illinois, exempted from taxation, under the laws of the State of Illinois, the property of the plaintiff in error, against which judgment was rendered by the county court of Cook county in said cause, and that, by reason thereof, the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, en-

titled: "An act for the assessment of property and for the levy and collection of taxes," under which the taxes for which said judgment was rendered were levied, and the action of the officers of the State of Illinois thereunder, impaired the obligation of the contract between the State of Illinois and the plaintiff in error arising from the charter granted to the plaintiff in error by the State of Illinois, and was thereby repugnant to the Constitution of the United States, and in not reversing said judgment of the county court of Cook county.

V.

That said general revenue act of the State of Illinois, as in force at the date of the levy of the taxes for which judgment was rendered in said suit in the county court of Cook county, Illinois, and of said judgment, and the action of the officers of the State of Illinois thereunder in levying said taxes, and in rendering said judgment,
111 were in violation of the rights of the plaintiff in error under its charter granted to it by the State of Illinois, and impaired the obligation of the contract arising therefrom, and, were repugnant to the Constitution of the United States, and that by reason thereof the supreme court of Illinois erred in not reversing the judgment against the plaintiff in error entered by the county court of Cook county.

VI.

That said supreme court of Illinois erred in deciding that the charter of the plaintiff in error did not exempt from taxation, under the revenue law of Illinois, the property of plaintiff in error, against which judgment was rendered by the county court of Cook county, Illinois, in said suit, and that said general revenue act of the State of Illinois, under which such judgment was rendered, did not impair the obligation of said contract arising from said charter, and was not repugnant to the Constitution of the United States.

VII.

That the general revenue act of the State of Illinois approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," as amended and in force at the date of the levy of the taxes for which the judgment of the county court of Cook county, Illinois, in said cause was rendered against the lands of plaintiff in error in this proceeding, and of said judgment of said county court, and the action of the officers of the State of Illinois thereunder, impaired the obligation of the contract between the State of Illinois and the plaintiff in error, arising from section 5 of the charter of plaintiff in error granted to it by the State of Illinois, and was repugnant to clause 1, section
112 10, article 1, of the Constitution of the United States, and that, by reason thereof, the supreme court of Illinois erred in rendering judgment against the plaintiff in error and in not reversing the judgment of the county court of Cook county against the plaintiff in error.

VIII.

That the said general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled: "An act for the assessment of property and for the levy and collection of taxes," with its amendments, and the different steps taken thereunder to impose the taxes on the lands of plaintiff in error, for which judgment was rendered by said county court of Cook county, impaired the obligation of the contract between the State of Illinois and this plaintiff in error arising from the charter granted this plaintiff in error by the State of Illinois, and were and are in violation of clause 1, section 10, article 1 of the Constitution of the United States, and that, by reason thereof, the supreme court of Illinois erred in rendering judgment against the plaintiff in error and in not reversing the judgment of the county court of Cook county.

IX.

That the supreme court of Illinois erred in not holding that the general revenue act of the State of Illinois, approved March 30, 1872, and in force July 1, 1872, entitled "An act for the assessment of property and for the levy and collection of taxes," with its amendments, under which the judgment of said county court of Cook county, against the lands of the plaintiff in error was rendered, was an
113 impairment of the obligation of the contract between the State of Illinois and this plaintiff in error, contained in clause 5 of the charter of plaintiff in error, granted to it by the State of Illinois, and for that reason repugnant to the Constitution of the United States, and in not reversing said judgment of said county court of Cook county because of said error.

X.

That the supreme court of Illinois erred in not reversing the judgment of the county court of Cook county, in favor of the defendant in error and against the plaintiff in error.

XI.

That said supreme court of Illinois erred in rendering judgment in favor of said defendant in error.

Wherefore, the plaintiff in error, The Board of Directors of the Chicago Theological Seminary, prays that the judgment of said supreme court of Illinois may be reversed by this honorable court.

DAVID FALES,
JOHN J. HERRICK,
Attorneys for Plaintiff in Error.

Endorsed on cover: File No. 18,233. Illinois supreme court. Term No. 140. The Board of Directors of the Chicago Theological Seminary, plaintiff in error, *vs.* The People of the State of Illinois *ex rel.* Samuel B. Raymond, county treasurer and *ex officio* collector of Cook county, Illinois. Filed July 22, 1901.